

## The Effectiveness of Collecting PBB in The Urban-Rural and BPHTB Sectors for Increasing PAD in Malinau Regency

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### Abstract

The role of local regional government becomes very important to regulate and manage. development in the region in self uses the Regional Original Income (PAD) owned by each region. One source of local revenue comes from the Rural and Urban Land and Building Tax (PBB P2) and the land and Building Rights Acquisition Fee (BPHTB). This study aims to determine the effectiveness of PBB and BPHTB collection in Malinau Regency, and the contribution of revenue PBB and BPHTB on PAD of Malinau Regency. The theory used by Devaas, a989:62 The Research method used is descriptive qualitative. The data collection method used is documentation, observational interviews and literature study. The selected informants are people related to tax collection, both at the BPKD Malinau Regency and ordinary people. The data used in this study in the target and realization in PBB and BPHTB revenues in 2017–2021. The results of the study indicate that the level of effective people of collecting PBB P2 and BPHTB from 2017 to 2021 is said to be very ineffective. Where the highest effectiveness occurs in 2021 with percentages of 78.66% and 447,57 %, respectively. According to the level of effectiveness of PBB and BPHTB receipts, Malinau Regency has not been effective in the las 5 years. Meanwhile, the contribution level of PBB P2 and BPHTB revenues to Malinau Regency's PAD is classified as less in the last 5 years.

**Keywords: Effectiveness of Tax Collection; Rural and Urban Land and Building Tax; Local Original Income; Fees for Acquisition of Land and Building Rights**

### Abstrak

*Peran pemerintah daerah menjadi sangat penting untuk mengatur dan mengelola pembangunan di daerahnya sendiri menggunakan Pendapatan Asli Daerah (PAD) yang dimiliki tiap-tiap daerah. Salah satu sumber Pendapatan Asli Daerah (PAD) berasal dari Pajak Bumi Dan Bangunan Pedesaan dan Perkotaan (PBB P2) dan Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB). Penelitian ini bertujuan untuk mengetahui bagaimana tingkat efektivitas pemungutan PBB dan BPHTB di Kabupaten Malinau, bagaimana kontribusi penerimaan PBB dan BPHTB terhadap PAD Kabupaten Malinau. Teori yang digunakan dari Devaas. Metode penelitian yang digunakan adalah deskriptif kualitatif. Metode pengumpulan data yang digunakan adalah dokumentasi, wawancara, observasi, dan studi pustaka. Informan yang dipilih adalah orang-orang yang berkaitan dengan pemungutan pajak, baik di kantor BPKD Kabupaten Malinau maupun masyarakat biasa sebagai wajib pajak. Data yang digunakan dalam penelitian ini adalah target dan realisasi penerimaan PBB dan BPHTB tahun 2017-2021. Hasil penelitian ini menunjukkan bahwa tingkat efektivitas pemungutan PBB P2 dan BPHTB tahun 2017 sampai dengan tahun 2021 dikatakan sangat tidak efektif. Dimana efektivitas tertinggi*

*terjadi pada tahun 2021 dengan persentase 78,66% dan 447.57%. Menurut tingkat efektivitas penerimaan PBB dan BPHTB Kabupaten Malinau tergolong belum efektif dalam kurun waktu 5 tahun terakhir. Sedangkan untuk tingkat kontribusi dari penerimaan PBB dan BPHTB terhadap PAD Kabupaten Malinau tergolong kurang dalam kurun waktu 5 tahun terakhir.*

***Kata Kunci: Efektivitas Pemungutan Pajak; Pajak Bumi dan Bangunan Perdesaan dan Perkotaan; Pendapatn Asli Daerah; Bea Perolehan Hak Atas Tanah dan Bangunan***

## **Introduction**

The reformation led to the granting of autonomy to the regions, the granting of autonomy to the regions is expected to make the regions more independent in managing their own households (Hariyanto, 2020). The administration of the regional government has full rights in the ability and authority to find and seek regional financial sources (Syahputra, 2017). This is also supported by the existence of a balanced fund between the central government and local governments. The local government referred to in this case is the provincial government and district or city governments that work together and collaborate to increase regional income. Various policies have been carried out by the local government. One of the popular policies is the policy to increase Regional Original Income (PAD) as the main source of regional income. PAD can be used by regions in the context of implementing government processes and regional development tailored to the needs of the local community. The increase in PAD also aims to reduce dependence on funds from the central government (Nur, 2015). Local revenue is another way to get additional funds that can be used for predetermined government expenditures. By looking at the current situation, local revenue which is used to finance regional development itself, has not been able to have much effect on regional economic growth. This forces local governments to find and explore the existing potential in order to increase local revenue (Andriani & Purnawan, 2017). Local governments can carry out fiscal functions and authorities, where each region must be able to recognize its potential and identify its resources. Local governments are expected to be better able to explore financial sources, especially to meet the financing needs of government and development in their regions through Regional Original Revenue (PAD) due to the demand for more and more government authority to be delegated to the regions (Rizal, 2019).

Based on Law Number 23 of 2014 has been amended lastly by Law Number 9 of 2015 concerning Regional Government, Government Regulation Number 58 of 2005 concerning Regional Financial Management. Lastly, Government Regulation Number 58 of 2005 concerning Regional Financial Management is revoked and replaced by Regulation Government Number 12 of 2019 concerning Regional Financial Management, the central government gives rights and authority to each autonomous region to regulate and manage its own government affairs and the interests of the local community and based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies it is regulated concerning the types of regional taxes or local taxes collected by the Provincial Government and Regency/Municipal Governments to finance the administration of the Regional Government. The purpose of the amendment to the Taxation Law is to (a) improve the system for collecting regional taxes and regional levies, in which regions may not collect regional taxes and levies other than those stipulated by laws and government regulations. (b) Strengthening of regional taxation, through the expansion of the base of regional levies. (c) Improving the effectiveness of supervision of regional levies, through the provision of sanctions. (d) Improving the

management of regional taxes and regional retributions, through improving the quality of the use of regional taxes.

Malinau Regency is one of the regencies in North Kalimantan Province whose local government always strives to improve the quality of its area from year to year in accordance with the policies set by the Malinau Regency Government, North Kalimantan Provincial Government, and the Central Government. The effort to increase the area is an effort to increase Regional Original Revenue (PAD) which in general is taken an effort or action to increase revenue by conducting stricter and more thorough collections (Pratiwi, 2019). to find and explore potential sources of new or non-existent Regional Original Income (PAD). The Regional Government of Malinau Regency issues Regent Regulation Number 10 of 2016 concerning Amendments to Regent's Regulation Number 6 of 2013 concerning Systems and Procedures for Collecting Land and Building Taxes in the Rural and Urban Sector

The Malinau Regency Government collects PBB P2 and BPHTB starting from the 2015 fiscal year. The collection of PBB P2 and BPHTB implies full authority and responsibility for the Malinau Regency Government to collect and manage PBB P2 and BPHTB as a source of Regional Original Revenue. This data shows that the potential for PBB P2 and BPHTB is quite large, so their management must be carried out carefully so that the results obtained are as much as possible (Putera, 2016). By knowing the potential of PBB P2 and BPHTB, local governments will optimize local tax revenues, especially PBB P2 and BPHTB. Local Original Revenue of Malinau district consists of several sources of income. Sources of Original Regional Revenue of Malinau Regency include hotel tax, restaurant tax, billboard tax, street lighting tax, bird's nest tax, coal tax, regional levies and PBB P2, BPHTB, and other legitimate regional income. Among the Original Regional Revenues of Malinau Regency which have income potential are PBB P2 and BPHTB whose potentials must be explored where Malinau Regency has 109 villages and 15 sub-districts. The following are the targets and realization of PBB P2 and BPHTB in Malinau Regency.

Table 1. Income from PBB P2 Malinau Regency 2017 – 2021

Year	PBB P2		
	Target	Realization	%
2017	3,500,000,000.	1.072.671.704	30.65
2018	1,600,000,000	1.226.010.055	72.62
2019	1,700,000,000	1,337,307,860	78.66
2020	1,700,000,000	1,242,354,991	73.08
2021	1,800,000,000	1,235,832,535	49.46

Source: Regional Financial Management Agency of Malinau Regency

From the data above, it can be seen that the target and realization of PBB P2 in 2017 was only 30.65% including ineffective, in 2018 there was an increase of 72.62% but it was still less effective while in 2019 there was an increase in income of around 78.66% but still included in the category of less effective, while in 2020 there was a 5.58% decrease from 2019, during the Covid 19 Pandemic so that in 2021 it will still have an impact on the effectiveness of P2 PBB collection by 23.62% because it does not provide the potential for Regional Original Revenue in Malinau Regency

Table 2. Revenue of BPHTB Malinau Regency 2017 – 2021

Year	BPHTB		
	Target	Realization	%
2017	850,000,000	627,457,025	73.82
2018	800,000,000	406,740,700	50.84
2019	800,000,000	2,367,686,400	295.96
2020	800,000,000	1,214,837,848	151.85
2021	1,000,000,000	4,475.693,759	447.57

Source: Regional Financial Management Agency of Malinau Regency

From the table above, it can be seen that the target and realization of BPHTB from 2017 to 2018 did not reach the target and were less effective, in 2019 it reached the target and was very effective but in 2020 there was a decrease of 151.85 %, but in 2021 there was an increase in the target. amounted to 295.72% and met the target and provided the potential for local revenue in Malinau Regency.

Malinau Regency as one of the autonomous regions in North Kalimantan Province has enormous potential to grow and develop by exploring and using local revenue sources for the development of a more advanced Malinau Regency. The increase in PBB P2 and BPHTB revenues must be supported through efforts to improve the structure and a good system for the effectiveness of collection. The effectiveness of the collection of PBB P2 and BPHTB which is meant here is how far the targets of PBB P2 and BPHTB have been previously determined by using the minimum expenditure possible by the Regional Government of Malinau Regency with the realization of PBB P2 and BPHTB revenues as much as possible. The acceptance of PBB P2 and BPHTB which are managed by the local government of Malinau Regency, it can be seen that there are still many shortcomings in it, especially the low participation of the community in paying PBB P2 and BPHTB which are the obligations of the community, thus affecting income (Halim, 2004).

The low realization of PBB P2 and BPHTB payments indicates that there are problems in the implementation of PBB P2 collection in Malinau Regency. These problems can come from human resources or taxpayers. With this low realization, of course, will affect the acceptance of PBB P2 and BPHTB. On the other hand, the PBB P2 and BPHTB targets that have been set from 2016 to 2020 have not been achieved as shown in table 1 and table 2.

Based on this, good and thorough preparation is needed that will make the amount of revenue and the effectiveness of collection from PBB P2 and BPHTB of Malinau Regency is needed. This is a challenge for the Malinau Regency government to further increase regional income so that it can make an even greater contribution to the region by optimizing the collection of PBB P2 and BPHTB as sources of existing PAD.

Taxpayer compliance in carrying out its tax obligations can be realized if the influencing factors such as awareness, knowledge and understanding, tax sanctions, and tax service services can be properly accommodated and accepted by all taxpayers (Sarmila et al., 2017). A higher awareness of taxation, will help taxpayers to know, understand, and implement tax provisions (Barata, 2011). In addition, the results of previous studies have shown the effectiveness of collecting PBB-P2 is very effective, indicating that the effectiveness of collecting PBB-P2 and BPHTB is very effective (Damaiyanti & Setiawan, 2014) (Fadhliya, 2017).

Based on the results of previous studies, indicates that there is a *research gap* on the effectiveness of collecting PBB P2 and BPHTB in increasing the local revenue of Malinau Regency which is described in table 3.

Table 3. Research GAP on the Effectiveness of Collecting PBB P2 and BPHTB in Increasing PAD in Malinau Regency

<b>Research GAP</b>	<b>Researcher</b>	<b>Finding</b>
There are differences in the results of research on the effectiveness of P2 PBB Collection and BPHTB in increasing PAD	1. (Astutik & Prosperous, 2014), 2. (Hermansyah, 2015), 3. (Lohonauman, 2016).	The effectiveness of tax collection is very effective
	1. (Suryani, 2016), 2. (Pertwi et al., 2014).	Tax collection effectiveness is not effective

*Source: Several empirical research results*

Based on the problems above, the researcher wants to reveal the effectiveness of collecting PBB P2 and BPHTB at the BPKD office in Malinau Regency and the factors that affect the effectiveness of tax collection in increasing PAD in Malinau Regency.

## Method

This study uses a qualitative approach to reveal facts or real conditions in the effectiveness of collecting PBB P2 and BPHTB in increasing PAD in Malinau Regency. This study uses the effectiveness of the collection of PBB P2 and BPHTB variables at the Regional Financial Management Agency as an organizer in Malinau Regency. The authors obtained data sources classified as primary data sources, namely researchers directly from interviews with informants as sources of information that are directly related to this research or the problems studied. Then the secondary data sources are obtained from documents or archives and reports owned by the Regional Financial Management Agency (BPKD) of Malinau Regency, these data are used by researchers to support primary data. In this study, researchers obtained data from the target and realization of PBB P2 and BPHTB revenues from 2017 to 2021.

The selection of informants was carried out purposively, namely, informants were selected based on their knowledge and insight so that interviews conducted could produce the information needed. The informants selected were: (1) Head of BPKD (Regional Financial Management Agency); (2) Secretary of BPKD; (3) Head of Sub-Sector for Determination, Collection and Objection Services for Regional Taxes; (4) Head of Sub-Sector of Tax Data Collection; (5) Head of Sub Division of Data and Information Management for Regional Tax; (6) Regional Tax Division Staff; and (7) Taxpayers who are receiving services in Malinau Regency. The research instrument used is an interview guide that is open-ended questions, an observation guide to determine the state of the object of research according to predetermined indicators, and a camera/tape recorder to do documentation. All research data obtained through interviews, documentation and direct observation at the research site were analyzed, through the stages of data reduction, data presentation, data verification, and concluding drawn descriptively.

## **Results and Discussion**

Measuring the effectiveness of tax collection in an organization is not a very simple thing, but the level of effectiveness can be reviewed again according to the point of view of research based on the concept used. The main problem in this study, namely what factors affect the effectiveness of collecting PBB P2 and BPHTB taxes in Malinau Regency. The main duties and functions of each employee who has been interviewed and has received clear information about the required results. In assessing the effectiveness of collecting PBB P2 and BPHTB in increasing PAD in Malinau Regency.

### **1. Effectiveness of Rural, Urban, and BPHTB Collection of Land and Building Taxes in Increasing PAD in Malinau Regency**

In this discussion, the authors analyze and interpret the data collected and presented in the previous chapter. Data analysis was carried out from all the data that had been provided as a whole that was obtained during the study, both through interviews, literature studies, and observations of phenomena related to the effectiveness of collecting PBB P2 and BPHTB in increasing PAD in Malinau Regency.

Effectiveness is related to the relationship between expected results and actual results (Mahmudi & Sallama, 2010) (HF Harahap, 2020). The effectiveness of local tax collection shows the ability of local governments to collect local tax revenues that are the number of tax revenues that have been previously determined. According to Permendagri Number 13 of 2006 concerning Guidelines for Regional Financial Management, it is stated that by comparing the output with the results achieved, the effectiveness is the revenue generated from governance with the targets that have been set.

While the effectiveness of tax revenues to measure the relationship between the results of a tax levy and potential taxes with the assumption that all taxpayers pay taxes each pay all taxes owed (Devas, 1989). The Effectiveness Ratio of Original Regional Revenue (PAD) shows the ability of local governments to mobilize PAD revenues with PAD targets or those previously budgeted (Mahmudi & Sallama, 2010). The effectiveness of tax revenue is an illustration of the ability of tax collector organizations to achieve the targets that have been set, namely the number of tax revenues that have been planned, and is a measure that can be used to assess the overall regional tax administration (Ikhsan, 2007).

Based on the definition of effectiveness above, shows that the effectiveness of tax revenue is a measure that assesses the performance of tax collection officers from the revenues that have been achieved by the regional government with predetermined targets. To find out how much effectiveness the level of PBB P2 and BPHTB collection in increasing the PAD of Malinau Regency. This can be done by comparing the targets set with the realizations obtained each year. In this study, researchers used several aspects to assess the effectiveness of collecting PBB P2 and BPHTB in increasing PAD in Malinau Regency, then five aspects of the assessment were used, to assess the effectiveness of intensifying PBB-P2 collection (Rural and Urban Land and Building Tax) using 5 aspects (Devas, 1989) as follows.

#### **a. Result (Yield)**

There are several indicators that the author uses the results in the field, namely: (1) achievement of goals, in carrying out their duties according to targeted goals and objectives can be achieved (2) certainty and predictability of the period of achievement of realization based on targets that have been determined each year, (3) the targets to be achieved are targets in implementing the effectiveness of collecting PBB P2 and BPHTB taxes, and (4) notes in carrying out PBB P2 and BPHTB collections in accordance with

Regent Regulation Number 13 of 2013 Amendment to Regent's Regulation Number 6 of 2013 concerning Collection Systems and Procedures PBB P2 and BPHTB. (5) An educational system of supervision and control so as not to cause deviations in tax collection. The collection of PBB P2 and BPHTB taxes has set targets that must be realized from the previous year, where these provisions have been set by the BPKD which directly handles tax collection, namely the PBB P2 and BPHTB fields. Therefore, the collection of PBB P2 and BPHTB taxes has the main goal of increasing regional income because from regional taxes there is a value for money that has an impact on Regional Original Income, which becomes the benchmark for achieving the main goal, namely by approaching the community by providing direct knowledge or information about PBB P2 and BPHTB, how to register tax objects and payment methods and provide an explanation of how tax money is used for development whose results can be felt by the community. The period of achieving PBB P2 and BPHTB collections aims to add to the APBD that has been stipulated in the regional tax law, which is more precisely to increase the original revenue of the Malinau Regency. PBB P2 and BPHTB revenues are sufficient to achieve maximum results, this can be seen from the level of effectiveness of collection and contribution to local taxes to increase PAD. The contribution of PBB P2 and BPHTB as an effort to increase PAD is the contribution of PBB P2 and BPHTB including income which is quite influential on PAD because most objects in the Malinau Regency area have been recorded, and the contribution of PBB P2 and BPHTB to PAD is quite good and of course, makes a target higher. The achievement of the collection results from PBB P2 Malinau Regency has not reached the target well but is quite effective when viewed from the realization value of PBB P2 and BPHTB because there are still many people who have not been disciplined to pay taxes every year, if the billing process is done properly it can be said to be effective but the reality constrained by people who live far from the Bank to make non-cash payments is still considered inefficient.

From the research in the field, it can be said that it has not been effective because several things become obstacles in achieving the target in the acceptance of PBB P2 and BPHTB, namely innovation, Tax Object Sales Value (NJOP), and SPPDT that are not paid. In collecting PBB P2 and BPHTB, BPKD has a strategy to increase PBB-P2 revenue, namely collection in collaboration with stakeholders so that it is easy for taxpayers to pay taxes. The use of digitalized services can optimize an effective and efficient bureaucracy. The implementation of regional regulations regarding regional taxes, especially PBB-P2, has been carried out properly according to the regulations and the NJOP which is always updated as well as supervision and control as well as guidance for tax collection officers so that tax collectors are motivated in carrying out their duties and responsibilities. PBB-P2 collection activities have a legal basis, namely Law no. 28 of 2009 concerning Regional Taxes and Malinau Regent Regulation No. 10 of 2016 concerning systems and procedures for collecting PBB P2 and BPHTB.

Effectiveness is used to show a local government's success in achieving the targets that have been set. In other words, the effectiveness in paying taxes is an illustration of the ability of the tax collection agency to achieve the targeted targets. The effectiveness of collecting PBB P2 and BPHTB in Malinau Regency from the percentage between the target and realization from 2017 to 2021.

Effectiveness based on the target is carried out by comparing the realization of the collection of the Land and Building Tax in Rural-Urban with the realization of the Land and Building Tax in urban rural areas. The effectiveness of the Rural-Urban Land and Building Tax in 2017 the government is targeting Rp 3,500,000,000 and the realization of Rp 1,072,671,704 and the level of revenue effectiveness in 2017 was

30.65, it can be said that the acceptance of PBB P2 in Malinau Regency in 2017 was not effective. In 2018 the level of effectiveness increased to 72.62 with a target of Rp 1,600,000,000 and what could be realized was only Rp 1,226,010,055, it can be said that the effectiveness in 2018 was less effective. In 2019 the level of effectiveness increased to 78.66 with a target of Rp 1,700,000,000 and what was realized was Rp 1,337,307,860, effectiveness in 2019 is still said to be less effective. In 2020, there was a decline of 73.08 with a target of Rp 1,700,000,000 and the realized Rp 1,242,354,991, the effectiveness in 2020 is still said to be less effective. And in 2021 the effectiveness will decrease by 69.65 with a target of Rp 1,800,000,000, and the realization is Rp 1,235,832,535 effectiveness in 2021 can be said to be less effective.

So it can be concluded that from 2017 to 2021 the highest target was obtained in 2019 which was 78.66% but still in the less effective category. While the minimum achievement in 2017 was 30.65% in the very ineffective category. The average effectiveness of the Rural-Urban Land and Building Tax is 60.718% which according to the criteria means it is not effective.

Based on the results of the effectiveness analysis of PBB P2 collection, it can be concluded that the Regional Financial Management Agency of Malinau Regency has succeeded in realizing PBB P2, but seen from the effectiveness shows that the criteria from 2017 to 2021 show less effective criteria seen from the average percentage of targets and the realization of PBB P2. and even in 2017 the target is Rp. 3,500,000,000, with a realization rate of Rp. 1,072,671,704 with 30.65%, so in 2018 the revenue target was reduced by 50% from the previous year.

Furthermore, the target and realization of BPHTB in Malinau Regency in 2017-2021. The data obtained is in 2017 the target of Rp. 850,000,000 realization of Rp 627,457,025 with a percentage of 73.82 which is still said to be less effective. While in 2018 the target is Rp 800,000,000 and the realization is Rp 406,740,700 with a percentage decrease of 50.84 In 2019 the revenue target of Rp 800,000,000, while the realization was Rp 2,367,686,400 with a percentage of 295.96. BPHTB revenue receipts have increased from the previous year. In 2020 there is an increase, the realization is only 151.85%. The realization was Rp 1,214,837,848, while the target revenue was Rp 800,000,000 with a percentage of 151.85. Which should have seen an increase in BPHTB revenue in 2019 by 295.96% in 2020 the revenue target must be increased. In 2021 the realization of revenue is Rp 4,475.693,759, while the target set is Rp 1,000,000,000 with a percentage of 447.57%. BPHTB revenue targets must be increased according to the level of realization, after seeing the realization of BPHTB fulfilled in 2021, but this was not done due to the Covid 19 pandemic.

We can conclude that the realization of BPHTB in 2017 has increased so that it is said to be effective, amounting to 73.82, while in 2018 it experienced a very drastic decline of 50.84, but in 2019 the realization of BPHTB again increased by 295.96 and in 2020 it decreased by 151.85%, in 2019-2021 the realization of BPHTB will experience a very drastic increase of 447.57%. The average percentage of BPHTB acceptance is 204%.

#### **b. Justice (Equity)**

The amount of PBB P2 and BPHTB rates that are actual conditions shows fairness in collecting PBB P2 and BPHTB. To find out whether the application of PBB P2 and BPHTB taxes has the potential to apply the principle of justice or not, a benchmark is used to measure whether large-scale companies pay more local taxes than small-scale businesses. The application of fairness in the collection of policies on the effectiveness of PBB P2 and BPHTB in increasing local tax revenues in the BPKD of Malinau Regency is fair enough for the community because the amount of the selling



value of the tax object has been determined based on the location of the tax object and is determined by the Regent's Decree.

The results of interviews, both the main informants and the supporting informants, obtained information that the level of ability of taxpayers to pay PBB P2 and BPHTB rates that have been determined is considered capable of paying PBB P2 and BPHTB, this can be seen from the number of determinations of PBB P2 and BPHTB which are still relatively low. This is due to the determination of PBB P2 and BPHTB based on NJOP (Tax Object Sales Value) which is still low. Based on the results of interviews with these informants, information was obtained that tax payments by taxpayers have had a positive impact both directly on the taxpayers themselves and have an impact in general that can be enjoyed together by every community.

Several impacts are directly felt by taxpayers if they have made payments for PBB P2 and BPHTB, including as a condition for obtaining ownership status through the certificate-making process, requirements for making IMB (Building Permit), requirements for making business permits, requirements for bank collateral and can be strong evidence of management or ownership that becomes the basis for consideration in the event of a dispute over land management and ownership in the tax court.

Meanwhile, the impacts that are generally felt by the community if they have paid PBB P2 and BPHTB include being able to enjoy infrastructure development, especially connecting infrastructure that can facilitate the mobilization of goods and services that can directly move economic sectors that lead to an increase in people's welfare, in addition to the impact on income. Regional developments from PBB P2 and BPHTB can also encourage improvements in public service sectors such as improving health infrastructure (hospitals), education, and other public service sectors.

The impact felt by taxpayers or the community when paying PBB P2 and BPHTB with PBB P2 and BPHTB values which are still relatively low because the pure NJOP is still low, it can be said that the community gets more benefits when compared to the amount of PBB P2 and BPHTB that must be paid or on the side of justice it can be said that the taxpayer or the public is not harmed by their obedience in paying PBB P2 and BPHTB taxes. The fairness of the tax base and the obligation to pay it must be clear and not arbitrary; taxes should be horizontally fair (meaning the tax burden should be the same between different groups but with the same economic standing); vertically fair (meaning that the tax burden should be borne more by groups with greater resources). Tax collection must be fair and equitable, imposed by individuals who must be in proportion to the ability to pay taxes or *ability to pay* and the benefits received. Fair means that each taxpayer contributes money for government expenditures in proportion to their interests and the benefits requested.

#### **c. Economic Efficiency (Economic Efficiency)**

The economic turnover of Regional Original Revenue, especially PBB P2 and BPHTB, is regional income used for development and the results will be felt directly by the community, for example, road construction or road repairs and others for the welfare of society in general. To find out whether the effectiveness of collecting PBB P2 and BPHTB in increasing local revenue applies the principle of economic efficiency or not, a benchmark is used in the form of a comparison between the target and reality.

#### **d. Ability to Implement (*Ability to Implement*)**

Like a region to carry out levies, it can be seen from several criteria, namely: To determine the feasibility of an area for collecting PBB P2 and BPHTB, the feasibility or not of an area has been regulated in a Regional Regulation. Eligibility to collect PBB P2 and BPHTB in all taxable areas must be collected based on the law that has been stipulated. Facilities and infrastructure are very important to support the effectiveness of

collection. With adequate facilities and infrastructure, it can increase revenue. On the other hand, the lack of facilities and infrastructure can lead to reduced revenues. Facilities and infrastructure are provided to support the implementation of the Urban, Rural, and BPHTB collection of PBB.

Based on the results of interviews with the informants, information was obtained that the administrative ability to manage PBB P2 and BPHTB is considered capable, this is supported by the use of the tax object information system that is already running, the use of this system has made the effectiveness of PBB P2 and BPHTB management run well. This effect occurs because SIMPBB is already connected to perception banks located in the Malinau district and sub-districts in border areas so that taxpayers can make payments for PBB P2 and BPHTB without having to go to the BPKD office, on the other hand internally, using SIMPBB (system information on land and building tax management ) can reduce the working time of BPKD employees in carrying out the tasks of PBB P2 and BPHTB services.

#### **e. Suitability as Local Revenue Resources**

Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. Land and Building Tax and BPHTB are one type of Regency/City tax and are a source of Regional Original Income (PAD). Those who can finance the region in implementing regional autonomy or can manage/manage their regional household. Suitability as a source of regional revenue (suitability as a local revenue source) The implementation of the effectiveness of the collection of Urban PBB by the officers is an activity to support the increase in revenue from the Urban PBB sector which supports the increase of PAD.

The application of the Malinau District Head's Regulation on Rural and Urban Land and Building Tax (PBB P2) and Land and Building Rights Acquisition Fee (BPHTB) based on the results of interviews with key informants and supporting informants as tax managers and taxpayers considers that things have been going well This can be seen from the determination of the tariff structure that does not receive criticism or protest from the taxpayer, including the determination of the taxpayer and the sanctions contained in the regulation.

Based on the results of interviews with tax managers, information was obtained that the existing regional regulations concerning PBB P2 and BPHTB need to make changes or improvements, especially the rules governing restitution and compensation as well as affirmation of sanctions against taxpayers who violate the stipulated payment time because, in the implementation According to the Perbup, the imposition of sanctions on taxpayers who violate the regulation is still light.

## **2. Factors Affecting Collection of PBB P2 and BPHTB in Increasing PAD in Malinau Regency**

There are 5 theories support tax collection, namely the theory of insurance, the theory of interest, the theory of carrying power, the theory of devotion, and the theory of the principle of purchasing power (Mardiasmo, 2021). Based on the results of research and interviews, taxpayer compliance to pay taxes is a measure of the level of effectiveness in collecting PBB P2 and BPHTB. Although in carrying out the effectiveness of collecting PBB P2, and BPHTB in increasing regional income, strict supervision and sanctions are needed on tax arrears payable (Damayanti & Setiawan, 2014). In addition, in the development of this indicator, it is necessary to increase the motivation and knowledge, and ability of tax collectors so that the tasks assigned can be carried out properly and successfully (Prathiwi et al., 2015). Direct supervision is still

lacking, there is even no supervision carried out in tax collection. Tax officers carry out their duties without direct supervision. Course, it can cause irregularities and problems in tax collection. Lack of supervision allows the misuse of duties or even from the taxpayers themselves. Indirect supervision concerning the implementation of PBB P2 and BPHTB collection in Malinau Regency is in the form of inspection activities or checking activities for collecting PBB P2 and BPHTB carried out by tax collection officers through written or oral reports. The government has carried out supervision but it turns out that there are still people in Malinau Regency who are stubborn in paying taxpayers. The BPKD of Malinau Regency has made various efforts to increase public awareness of paying taxes, but there are still many people who are not aware of paying taxes, and human resources have a very important role in collecting PBB P2 and BPHTB, the Malinau Regency BPKD conducts an human resource recruitment system by utilizing resources from internal and external employees of the BPKD, by paying attention to the expertise possessed and deemed in accordance with the capabilities and criteria required in the PBB collection process. P2 and BPHTB.

Based on the results of interviews, taxpayer compliance to pay taxes is a measure of the level of effectiveness in collecting PBB P2 and BPHTB. Although the government has carried out supervision, it turns out that the people of Malinau Regency are still stubborn in paying their taxpayers. The Regional Financial Management Agency of Malinau Regency has made various efforts to increase public awareness of paying taxes, through socialization, but there are still many people who are not aware of doing this. payment of taxes, and human resources have a very important role in collecting PBB P2 and BPHTB, the Regional Financial Management Agency of Malinau Regency conducts a human resource recruitment system by utilizing resources from internal and external employees of the Regional Financial Management Agency, by paying attention to the expertise possessed and deemed in accordance with the capabilities and criteria needed in UN collection process urban and rural areas and BPHTB. There are several ways that the Regional Financial Management Agency of Malinau Regency does in increasing employee resources, one of which is implementing training and enrolling new employees in training related to the collection of PBB P2 and BPHTB to improve good human resources.

### **3. Inhibiting Factors and Supporting Factors Effectiveness of Collecting PBB in Urban and Rural Sector and BPHTB in Increasing PAD**

The terms of tax collection so that tax collection does not cause obstacles or resistance, the collection must meet the following requirements.

- a. The collection must be fair (condition of justice),
- b. Collection must be based on the law (juridical requirements),
- c. Does not interfere with the economy (economic terms ),
- d. Collection must be efficient (financial conditions),
- e. The tax collection system should be simple (Mardiasmo, 2021).

Barriers to tax collection can be grouped into passive resistance and active resistance (Prathiwi et al., 2015). Inhibiting and supporting factors to determine the effect on the effectiveness of PBB P2 and BPHTB collections in increasing Malinau Regency Original Revenue, the author tries to formulate inhibiting factors and supporting factors from several obstacles faced so far. The author hopes that these inhibiting and supporting factors can be taken into consideration to streamline local revenue receipts from the PBB P2 and BPHTB sectors. The factors used to determine the effectiveness of the collection of PBB P2 and BPHTB. The attitude and assessment of

taxpayers towards the collection of PBB P2 and BPHTB are related to the effectiveness of collecting PBB P2 and BPHTB. The attitude of taxpayers who motivate themselves to pay taxes is strongly influenced by internal and external factors (Jatmiko, 2006).

External factors consist of: PBB-P2 billing, sanctions, regulations, facilities and infrastructure, service quality, cooperation with various stakeholders, SIMPBB system, and socialization, while internal factors include: awareness, compliance, understanding of taxpayers, trust in the government, religiosity, and the taxpayer's perception of tax benefits

Based on the interview, it can be concluded that some of the inhibiting factors are collecting officers when collecting land and building taxes for the community. Tax Subjects are domiciled outside the city so that the tax subject is not known and the taxpayer always changes residence without reporting the status of the taxpayer to the tax collector. And BPKD Malinau Regency and Bankaltimtara have provided online tax payment services. This process is very important in the collection flow so that the acceptance of PBB P2 and BPHTB is carried out optimally. And it is necessary to supervise the performance of employees, especially billing officers.

Based on the results of research and interviews with informants, the author concludes that the factors inhibiting the effectiveness of collecting PBB P2 and BPHTB in increasing the local revenue of Malinau Regency are caused as follows. (1) Taxation knowledge possessed by taxpayers is the most basic thing that must be possessed by taxpayers because without knowledge of taxes, it is difficult for taxpayers to carry out their tax obligations; (2) Taxpayers' compliance in carrying out their tax obligations and lack of mutual responsibility in paying taxes from taxpayers even though administrative sanctions have been imposed; (3) The awareness of taxpayers is still low in public awareness in paying land and building taxes which results in not achieving the tax targets that have been set; (4) Sanctions against taxpayers are not yet firm. If taxpayers still do not want to fulfill their obligations in paying taxes, more stringent sanctions are needed. The imposition of tax sanctions on taxpayers is very necessary to increase revenue for regional income.

Based on interviews with the Head of BPKD, Secretary of BPKD, and Taxpayers above, it can be concluded that human resources have a very important role in the management of PBB P2 and BPHTB. resources that come from internal and external employees of the BPKD, by paying attention to the expertise possessed and deemed in accordance with the capabilities and criteria needed in the process of managing PBB P2 and BPHTB, in improving the human resources of its employees, one of which is carrying out training/training and include new employees in training related to the management of PBB P2 and BPHTB to improve good human resources.

Most of the factors why taxpayers are often late in paying taxes, namely the SPPT (Tax Notice Payable), namely the Decree of the Head of the Tax Service Office regarding the tax payable which must be paid within 1 (one) tax year not reaching the taxpayer so that the community itself those who have to go to the office to look for SPPT then pay to a predetermined place. That is why researchers include the community as research informants because the community is a taxpayer whose opinion is needed to reduce problems in collecting PBB P2 and BPHTB and provide input so that in the future SPPT is not often late to the taxpayer so that local revenue can be realized properly.

Tax collection is a process, so that taxpayers immediately pay off their tax debts, this process is very important in the flow of tax collection so that PBB P2 and BPHTB revenues are carried out optimally in accordance with Regent Regulation Number 13 of 2013 concerning PBB Collection Systems and Procedures which include a series of registration processes, data collection, assessment as well as determining, receiving

payments, billing and reporting receipts. Problems that often arise in the collection of PBB P2 and BPHTB are unclear taxpayer data. The taxpayer conducts a sale and purchase transaction that is not in accordance with the procedure. And the monitoring system is still weak. Community participation is a very important factor in the implementation of tax collection. However, community participation is still lacking, causing the realization of revenue to be ineffective.

In increasing PAD in Malinau Regency, of course, cannot be separated from various problems and challenges faced by the local government, especially the BPKD office as a revenue manager. According to the researcher's assumptions, several problems occur in Malinau Regency, namely:

- a. There is still a lack of approach or effort on the results of work that has been determined previously to emphasize closeness to the community so that they understand more about the roles and responsibilities in paying taxes, with a lack of approach to the community, that is said to be ineffective. This can be seen from the targets and realization of PBB P2 which have never reached the specified target. Lack of understanding, compliance, and community participation in fulfilling obligations as taxpayers.
- b. The ability to adapt to environmental demands, especially related to the ability of field officers in terms of data collection, re-data collection and collection of PBB P2, as well as the limited supporting infrastructure in the field to supervise, record, and collect local taxes. This can be seen from the low realization of PBB P2 in 2017, so the target set in 2018 is also not optimal.
- c. Lack of supervision, based on the main tasks and functions of the BPKD is to provide guidance, control, and supervision of the management of local revenue.

## Conclusion

Based on the presentation of the results and discussion, the researcher concludes that the effectiveness of Collection of Land and Building Taxes in Rural-Urban (PBB-P2) and Customs for Acquisition of Land and Building Rights (BPHTB) in increasing the Regional Original Income of Malinau Regency has not been fully effective. The results of the realization of PBB P2 in 2017 until 2018 have not been effective, while in 2019 there was an increase in realization of 78.66% but it could not be categorized as effective and the lowest realization occurred in 2017 by producing an effectiveness value of P2 PBB collection of 30.65% obtained from the comparison The realization and target of PBB P2 in 2017. As for the results of the realization of BPHTB from 2017 until 2018 it has not been effective, in 2019 there was an increase in realization of 295.96%, and in 2021 there was a very significant increase of 447.57% so it was categorized as effective and realized the lowest occurred in 2018 with the result that the effectiveness of BPHTB collection was 50.84%, not yet said to be effective.

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