

Effectiveness Of Land and Building Tax Collection by Villages in Sukaraja Sub-District

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Abstract: Sukaraja Sub-district is still less effective in carrying out the collection of PBB, this is in accordance with what is conveyed by Duncan who explains that, effectiveness comes from the word effective, namely a job is said to be effective if the job can achieve the goals or objectives that have been determined and can be completed on time in accordance with the plan that has been set. The research method used in this research is qualitative research method, which aims to reveal qualitative information so that it emphasises more on process and meaning issues by describing a problem. The achievement of taxpayer goals is measured by the achievement of tax assessment, the obedience of the community to pay taxes and the timeliness of the community to pay taxes. Both according to the agency and the community, the achievement of taxpayer goals by the Village in Sukaraja Sub-district, Sukabumi District is still less effective. Adaptation in Sukaraja Sub-district is still not effective because adaptation by developing strategies is just in process.

Keywords: Effectiveness, Pajak Bumi dan Bangunan (PBB)

Introduction

Every country has goals for its people, of the many goals and targets that have been determined, the welfare of the people is one of the things that is constantly striving for its realisation. One way to improve the welfare of the people is by promoting development in various sectors, such as the economic sector, education, defence and security and other sectors. (Najicha, 2022)

In Indonesia itself, the government is carrying out sustainable national developments, this can be seen from the facilities built by the government. But what we must know is that basically every facility available must have a source of income for its financing, one of the largest revenues of a country, among others, comes from taxes. Taxes are the main source of revenue for a country, without taxes most state activities are difficult to implement (Heryati, 2022; Huda & Wicaksono, 2021; Permatasari & Wicaksono, 2022). The use of tax money includes personnel expenditure to the financing of various development

projects. including the construction of public facilities such as roads, bridges, schools, hospitals / health centres, police stations are financed using money derived from taxes. (Purba et al., 2024)

Based on Undang-Undang No. 28 Year 2007 on General Provisions and Tax Procedures, tax is a mandatory contribution to the state owed by individuals or entities that are compelling based on law, with no direct reward and used for state purposes for the greatest prosperity of the people. (Agusta, 2020). Meanwhile, Pajak Bumi dan Bangunan (PBB) is a fee that must be paid for the existence of land and buildings that provide benefits and socio-economic position for a person or entity. Because Pajak Bumi dan Bangunan (PBB) is material in nature, the amount of the rate is determined by the state of the object of land or building (Kurniawan et al., 2023; Marbun et al., 2021; Setiawati et al., 2021). According Undang-Undang Number 12 Year 1994 on Pajak Bumi dan Bangunan (PBB) and Peraturan Daerah Number 12 Year 2018 on the Amendment of Regional Regulation Number 23 Year 2012 on Rural and Urban Land and Building Tax. (Firmansyah & Nurdiana, 2022)

Collection at the village level is the spearhead of the overall Pajak Bumi dan Bangunan (PBB) collection activities, because at the village level the collection officers will deal directly with the taxpayer community. Local government policy through the village distributes (SPPT) to taxpayers and also receives Pajak Bumi dan Bangunan (PBB) payments. (Lahutung et al., 2021)

In Sukabumi District itself, it can be seen that there are several things that need to be considered in the PBB collection process, namely the tax collection process carried out by the Sukabumi District Government is generally still inefficient due to lack of public awareness (Hasbar & Wijaya, 2017). This can be seen from the number of PBB payments that are still not optimal, this is based on Dispenda data which shows that there are still sub-districts in Sukabumi District that have not met the PBB target, one of which is Sukaraja District which can be seen from the table below:

Table 1. Determination and Realisation of PBB for Fiscal Year 2021 and 2022

	2021	2022
Determination	2.015,742,353	2.038,902,156
Realisation	1.084,031,749	1.138,299,542
Tax Payable	931,710,584	900,602,614

Source: Dispenda, 2021,2022

Based on the data above, it can be seen that Sukaraja Sub-district in Sukabumi District has not achieved its target for 2021, 2022, which is only 46.22%, 44.17%, this can affect the Anggaran Pendapatan dan Belanja Negara (APBN) which will cause a deficit which causes the government to reduce the budget and adverse effects. (Hanifa & Amalia, 2023)

Given the importance of Pajak Bumi dan Bangunan (PBB) as one of the sources of State Finance in order to finance development and government activities, there should be serious handling and attention from all parties, both regarding the collection officers, taxpayers, and the process of implementing the collection itself.

Pajak Bumi dan Bangunan (PBB) is the surface of the earth and the body beneath it. The surface of the earth includes land and inland waters (including swamps, ponds, waters) as well as the territorial sea of the Republic of Indonesia. While the building is a technical construction that is planted or placed permanently on the land and or waters. Andriani states that taxes are dues to the state that can be imposed which are owed by those who are obliged to pay according to regulations, without getting a return achievement, which can be directly appointed, and whose use is to finance an expenditure related to the duties of the state to be directly used for state purposes for the greatest prosperity of the state. (Anastasia Graisa Enga, Lintje Kalangi, 2019)

According to Dun Can, effectiveness is the main element to achieve goals or objectives that have been determined in every organisation, activity or program. Indicators of effectiveness according to Dun Can are; 1) Achievement of goals in this case the overall effort to achieve goals must be seen as a process, the achievement of goals consists of several factors including timeframe factors and targets which are concrete targets. 2) Integration is a measurement of the level of an organisation's ability to socialise, develop consensus on mutual agreements and communicate with various other organisations. Integration consists of socialisation procedures and processes. 3) Adaptation is the organisation's ability to adjust to its environment. Therefore, it is used as a benchmark for the process of procurement and filling the workforce. (Lahutung et al., 2021)

Rini Indriani, with the title 'The Effectiveness of Land and Building Tax Collection by the Sukamulya Village Government in Sukamulya Village, Baregbeg District, Ciamis Regency'. The purpose of this research is to find out how effective the collection of land and building tax is in Sukamulya village. The method used in this research is descriptive qualitative method. The results obtained from this study are that the collection of land and building tax in Sukamulya village is not fully effective, there are still several indicators that are not in accordance with its implementation, such as lack of accuracy, seriousness and ability of tax collectors in carrying out collection, completion and deposit of collection results that are not on time. (Indriani, 2022)

Based on the description above, it can be seen that Sukaraja Sub-district is still less effective in carrying out the collection of PBB, this is in accordance with what was conveyed by Duncan who explained that, effectiveness comes from the word effective, namely a job is said to be effective if the job can achieve the goals or objectives that have been determined and can be completed on time in accordance with the plan that has been set. From the above problems, the author is interested in proposing further research on this issue as outlined in

the form of a Research Proposal with the title: 'Effectiveness of Land and Building Tax Collection by Villages in Sukaraja Sub-District'.

Methodology

The research method used in this research is qualitative research method, which aims to reveal qualitative information so that it emphasises more on process and meaning issues by describing a problem. The research conducted is descriptive, namely knowing or describing the reality of the events studied or comparative research or connecting other variables. This research method is based on the philosophy of postpositivism, which is used to research on natural object conditions or the opposite of experiments. Where this researcher is a key instrument, data analysis is inductive or qualitative and the results of this study place more emphasis on the meaning of generalisation. (Lexy J. Moleong, 2017)

Researchers use a descriptive qualitative research approach, namely a qualitative study that will describe a certain phenomenon described through written words, so that researchers will describe a certain situation of the facts that occur in the research process, be it in the form of motivation, perception, behaviour or other actions. And this method is in accordance with the research to be carried out, namely to describe whether or not the collection of land and building taxes collectively by village officials in the Sukaraja sub-district of Sukabumi Regency is effective. The data collection techniques that researchers use in this study are through observation, interviews and documentation.

Data analysis in this study used qualitative analysis techniques. Researchers analyse data by explaining in a logical form. According to Sugiyono, data analysis technique is the process of systematically searching and compiling data that has been obtained through interviews, field notes and documentation by organising data into categories and selecting which ones will be taken for further conclusions so that it is easy to understand. According to Miles & Huberman, the analysis consists of three streams of activities that occur simultaneously, namely data reduction, data presentation (data display) and conclusion drawing. (Machmud, 2022).

Result and Discussion

At this stage the researcher will discuss the research results obtained by the researcher from data collection by observation, interviews and documentation with the theory used. Researchers use effectiveness measurements according to Duncan which has three indicators, namely (1) goal achievement (2) integrity (3) adaptation. In addition, there is also support by using the legal basis Undang-Undang Number 12 year 1985 concerning Land and Building Taxes which is further amended by Law Number 12 of 1994.

A. Goal Achievement

Goal achievement is a result that is achieved when a group succeeds in achieving a predetermined goal or objective, which according to Duncan, goal achievement is the whole effort to achieve goals must be seen as a process. The scope of the goal achievement dimension is the most important aspect of this research because if the implementer does not know the scope and purpose of the implemented goal achievement, this will result in a mismatch between goal achievement and effectiveness. The achievement of goals in this case the whole effort to achieve goals must be seen as a process, the achievement of goals consists of several factors including the time period factor and the target which is a concrete target. Likewise with its implementation.

The achievement of taxpayer objectives is measured by the achievement of tax assessments, the compliance of the community to pay taxes and the timeliness of the community to pay taxes. According to both the department and the community, the achievement of taxpayer objectives by villages in Sukaraja Sub-district, Sukabumi District is still ineffective. The Head of Sukaraja Sub-district added that to achieve the achievement of taxpayer objectives in villages, it needs to be supported by responsible officers at the sub-district and village levels and high public awareness of the importance of paying taxes on time.

Table 2. Determination of PBB Realisation for Fiscal Year 2021, 2022, and 2023

NO	TAHUN	KETETAPAN	REALISASI	PAJAK TERHUTANG
1.	2021	2.015,742,353	1.084,031,749	931,710,584
2.	2022	2.038,902,156	1.138,299,542	900,602,614
3.	2023	2.140,358,382	1.218,690,280	921,668,102

Source: Dispenda, 2021, 2022, and 2023

Based on the table above, the realisation of tax collection Pajak Bumi dan Bangunan (PBB) has not reached the target for the last three years. Where in 2021, 2022, and 2023 the amount of tax determined is greater than what is actually collected, so there is still a fairly large Payable Tax.

B. Integration

Integration is a measurement of the level of an organisation's ability to socialise, develop consensus on mutual agreements and communicate with other organisations. Integration consists of socialisation procedures and processes. Integration can refer to the ability to integrate various components, processes, or systems in an effective way. This involves good coordination between the elements involved so as to get the desired results. According to Dancan, it is the measurement of the level of an organisation's ability to socialise, develop consensus and communicate with various other organisations, concerning the socialisation process.

Based on the above aspects such as taxpayer socialisation, taxpayer data collection, and notifications to taxpayers in each village in Sukaraja Sub-district are still less effective.

Socialisation of taxpayers that has not been evenly distributed in each village, data collection of taxpayers that is still not carried out effectively, and notification of information to taxpayers that is not optimal.

C. Adaptasi

Adaptation is the ability of an organisation to adapt and operate effectively in the face of environmental changes or new situations, or what happens when the entity is able to overcome emerging challenges, take advantage of opportunities to achieve goals. As according to Duncan, the ability of the organisation to adapt to its environment, which is concerned with the suitability of program implementation with the situation in the field.

That way the relevant parties such as the Sukaraja Sub-district and villages must adapt and operate effectively in the face of environmental changes or new situations, or what happens when the entity is able to overcome the challenges that arise, take advantage of opportunities to achieve goals by developing strategies to minimise the number of declining taxpayers in Sukaraja Sub-district, in accordance with the collection policy Pajak Bumi dan Bangunan (PBB) of the Republic of Indonesia Undang-Undang Number 12 of 1985.

Adaptation in Sukaraja Subdistrict is still not effective because adaptation by developing strategies has just begun. Based on the explanation from the Head of Sukaraja Sub-district in adapting and operating effectively by developing strategies to minimise the number of taxpayer decreases in Sukaraja Sub-district, namely by educating and socialising, providing better services, collecting accurate data, and conducting direct dialogue and discussion with the community. So that it can achieve the desired goals and increase the number of taxpayers in Sukaraja District.

Conclusion

The effectiveness of collective collection of land and building tax (PBB) by the Village Office in Sukaraja Sub-district has not been effective enough. This can be seen from the three dimensions put forward by Duncan, namely goal achievement, integrity, and adaptation. The achievement of taxpayer goals as measured by the achievement of tax assessments, the obedience of the community to pay taxes and the timeliness of the community to pay taxes. Both according to the agency and the community, the achievement of taxpayer goals by the Village in Sukaraja Sub-district, Sukabumi Regency is still less effective. Integrity in terms of measuring taxpayer socialisation, taxpayer data collection, and taxpayer notification in each Village in Sukaraja Sub-district is still not effective. Adaptation in Sukaraja Sub-district has not been effective because adaptation by developing strategies has just been in process. The Head of Sukaraja Sub-district in adapting and operating effectively by developing strategies to minimise the number of taxpayer decreases in Sukaraja Sub-district, namely by educating and socialising, providing better services, collecting accurate data, and conducting dialogue and discussion directly with the community and taxpayers.

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