

Optimizing Rural and Urban Land and Building Tax Receipts in Increasing Local Own Revenue in Enrekang Regency

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Abstract: Regional development in Enrekang Regency depends on certain aspects, one of which is Regional Original Income (PAD). Local revenue considered potential is Rural and Urban Land and Building Tax (PBB-P2), but it needs to be maximized more. This study aimed to determine the government's response in optimizing the receipt of local revenue sourced from Rural and Urban Land and Building Tax (PBB-P2). The research method used is qualitative, with data sources derived from documentation and websites. The results of the study found that the Enrekang Regency government, through the Regional Revenue Agency continues to make efforts to optimize Rural and Urban Land and Building Tax (PBB-P2) revenues by conducting outreach in public spaces and social media, checking and re-data collection, conducting government collaborations, and conducting innovation and evaluation. Optimizing these efforts to maximize Rural and Urban Land and Building Tax (PBB-P2) revenues is possible. This effort also has the potential to affect local revenue in the future.

Kata Kunci:
PBB-P2;
Pendapatan Daerah;
Pajak Daerah;
Optimalisasi Pajak.

Abstrak: Pembangunan daerah di Kabupaten Enrekang sangat bergantung pada aspek tertentu, salah satunya yaitu Pendapatan Asli Daerah (PAD). Pendapatan asli daerah yang dianggap potensial yaitu Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2), tapi belum cukup dimaksimalkan. Tujuan penelitian ini untuk mengetahui respon pemerintah dalam mengoptimalkan penerimaan Pendapatan asli daerah yang bersumber dari Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2). Metode penelitian yang digunakan yaitu kualitatif dengan sumber data berasal dari dokumentasi dan situs web. Hasil studi menemukan bahwa pemerintah Kabupaten Enrekang melalui Badan Pendapatan Daerah terus melakukan upaya optimalisasi penerimaan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) dengan melakukan sosialisasi di ruang publik dan media sosial, melakukan pengecekan dan pendataan ulang, melakukan kolaborasi pemerintahan, serta melakukan inovasi dan evaluasi. Upaya optimalisasi tersebut dimungkinkan dapat memaksimalkan penerimaan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2). Upaya tersebut juga berpotensi memengaruhi pendapatan asli daerah pada masa yang akan datang.

INTRODUCTION

Continuous and sustainable national development aims to achieve people's welfare in various aspects of life (Alshuwaikhat & Mohammed, 2017; Wood et al., 2018). To be able to achieve this goal, it is necessary to pay attention to the issue of financing national development (Chimhowu et al., 2019). Efforts made in financing national development are to explore sources of funds from within and outside the country. One of the efforts taken by the Indonesian government in financing development is to maximize Indonesia's state revenue in the form of taxes. Taxes are a source of financing for national development, originating from mandatory contributions collected by the government from the public based on the income they receive (Pribadi & Chan, 2022; Bahl & Bird, 2008). Local governments in Indonesia also rely on taxes for regional development (Hill, 1998; Ermawati & Aswar, 2020).

Since the enactment of regional autonomy on January 1, 2001, there has been a more comprehensive delegation of authority to regional governments to increase the effectiveness and efficiency of the implementation of regional government functions. Decentralization of authority

in the implementation of regional autonomy is necessary with the consideration that: (1) The closer to the needs of local communities, the more influential the functions of government organizations will be. (2) The regions will experience a significant process of empowerment because their initiative and creativity will be stimulated so that their capabilities in overcoming various domestic problems will become more robust, and (3) Because the current needs of society are increasingly diverse, as a result of the limited ability of the central government to dealing with various problems and demands of society, the need for broad and real decentralization is increasingly needed (Hasan, 2012).

Regional autonomy and decentralization of authority have encouraged local governments to maximize revenue sourced from available regional potential (Alm et al., 2001; Awwaliyah et al., 2019; Purbadharmaja et al., 2019). In addition to encouraging greater regional authority to regulate and manage their households. Regional autonomy also aims to bring government services closer to the community, making it easier for the community to monitor and control the use of funds sourced from the Regional Revenue and Expenditure Budget (APBD) (Badrudin & Siregar, 2015; Darmi, 2018). In addition, autonomy also creates healthy competition between regions and encourages innovation in governance (Prabowo, 2020; Mardiasmo et al., 2008). In line with these authorities and objectives, regional governments are expected to be more able to explore financial sources, especially to meet government financing needs and development in their regions through Regional Original Revenue (PAD). The demand for an increase in PAD is getting more prominent, along with the increasing amount of government authority being delegated to the regions. This tendency demands that potential regional revenue sources must be explored to the fullest but within the corridors of the applicable laws and regulations, including regional taxes and regional levies, which have long been elements of local revenue (PAD) (Saraswati & Rioni, 2019; Anasta & Nengsih, 2019).

The principle of autonomy obliges the region to regulate and manage its household for routine matters and regional development tasks (Setiawan & Hadi, 2007). Regional autonomy certainly requires funds that the regions should provide by exploring the regional economic potential. This is considered capable of increasing regional finance, an essential prerequisite for regional autonomy to work. Regional Original Revenue (PAD) is a source of financing for government administration and regional development. In addition, PAD is also a source of financing for regional government administration. Regional original income (PAD) is a criterion for measuring the dependence of a local government on the central government. Regional Own Revenue (PAD) is an indicator of regional financial capacity in financing the implementation of government affairs in each region (Syukri & Hinaya, 2019; Asari & Suardana, 2018).

Following the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management, the structure of Regional Original Revenue (PAD) consists of regional taxes, regional levies, results of separated regional wealth management, and other legal income. Regional taxes cover eleven types of taxes, including the Rural and Urban Land and Building Tax (PBB-P2). Based on the things previously explained above, the regional government of Enrekang Regency as the executor of the autonomous region, has the right and obligation to regulate and manage its government affairs in order to explore the regional potential and optimize existing resources, including regional revenue sources to increase effectiveness and efficiency in the administration of government, development and services to the community, as well as efforts to increase political stability and national unity (Mukaddas, 2013; Rizqy Ramadhan, 2019; Mailindra, 2022).

Regardless of the interest and results of previous research, only a few studies have been found that specifically examine cases of local own-source revenue, especially those related to local taxes in the Enrekang Regency, such as Rural and Urban Land and Building Tax (PBB-P2). Nevertheless, several studies are still considered relevant to support the analysis. *First*, the government is advised to re-do data collection so that it is more updated; apart from that, training is also needed, which can affect the quality of resources to manage PBB-P2, and it is also necessary to improve the accounting recording system so that it can improve the quality of PBB-P2 self-management in the coming year (Budiarso & Napitupulu, 2015). *Second*, the government must

pay more attention to sources of tax revenue originating from PBB-P2 to achieve the target of realization of PBB-P2 revenue so that optimal socialization or counselling is needed for the public to increase the understanding and knowledge of taxpayers (Chandra et al., 2020). *Third*, the government must also evaluate to maximize local revenue sourced from PBB-P2 revenues (Gani et al., 2022; Pandagitan et al., 2022).

This study aims to fill expenditures in previous studies by analyzing and optimizing rural and urban land and building tax revenues to increase local revenue in Enrekang Regency. Several research questions are mapped as follows. (1) How is the regional income in Enrekang Regency in 2021? (2) What is the contribution of income sourced from Rural and Urban Land and Building Tax (PBB-P2)? (3) What is the government's response in optimizing Rural and Urban Land and Building Tax (PBB-P2) Revenue in Increasing Regional Original Income in Enrekang Regency in 2022? From these three questions, it is possible to determine the government's response in optimizing regional revenues, significantly revenue sourced from Rural and Urban Land and Building Tax (PBB-P2). This study may also have implications for other case studies on the same topic or more complex future research.

RESEARCH METHODS

The selected method uses a qualitative approach. The data source comes from document studies and websites. Specifically for collecting data sources originating from websites using searches based on keywords (Rural and Urban Land and Building Tax) and keywords (Regional Own Revenue). The focus of searching and collecting data is related to cases in Enrekang Regency. The collected data is then visualized and analyzed to answer research questions.

RESULTS AND DISCUSSION

Mapping the Regional Revenue Sources of Enrekang Regency

A mapping helps conduct analysis related to regional income and future optimization responses. Mapping in the analysis allows the dominant source of regional income to be known, and it is possible to identify the position of Regional Original Revenue (PAD) to regional income in Enrekang Regency. The mapping of regional income sources in Enrekang Regency is as follows:

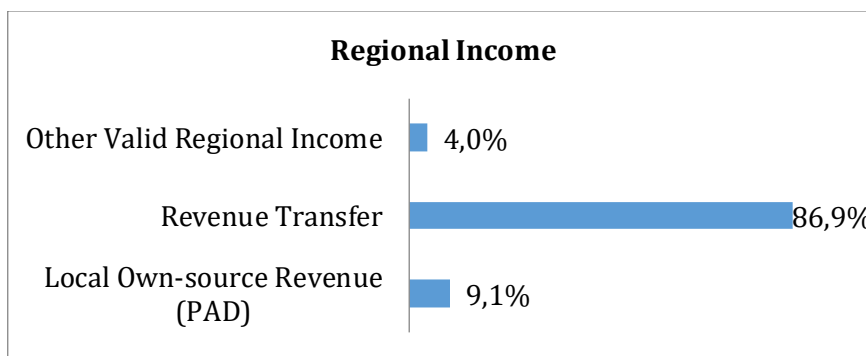


Figure. 1

Mapping the sources of regional income for Enrekang Regency in 2021

Source: (Enrekangkab.go.id, 2021)

Figure 1 shows that regional income sources in Enrekang Regency in 2021 are mapped, including; Local Own Revenue (PAD) is 4.0%, transfer income is 86.9%, and other legitimate regional income is 9.1%. Local own-source revenue includes regional taxes, hotel taxes, restaurant taxes, rural and urban land and building taxes (PBB-P2), levies, and others. Transfer income includes Central Government Transfer Income, Balancing Funds, General Transfer Funds-Production Sharing Funds (DBH), Special Allocation Funds (DAK), Regional Incentive Funds

(DID), General Financial Assistance from the Provincial Government, and others. Other legitimate local revenues are grants and other revenues (Enrekangkab.go.id, 2021).

From the trend of these data, it is known that the source of regional income for Enrekang Regency in 2021 is dominated by transfer income from the Central Government, Balancing Funds, General Transfer Funds-Profit Sharing Funds (DBH), Special Allocation Funds (DAK), Regional Incentive Funds (DID)., General Financial Assistance from the Provincial Government, and others. Regional own-source revenue (DAK) appears to need to be more dominant to influence regional income. Dependence on transfer funds and the government's lack of optimality in maximizing the potential of Enrekang Regency are considered to hamper regional development ideas in the future. This tendency can be maximized by maximizing the existing potential, including income from rural and urban land and building taxes (PBB-P2).

Revenue Contribution from Rural and Urban Land and Building Tax (PBB-P2)

In the 2021 period, regional original revenue (PAD) sourced from Rural and Urban Land and Building Tax (PBB-P2) is identified as 4,230,000,000. This amount is very small when compared to other sources of income, such as Street Lighting Tax of 5,500,000,000, or other sources of income, such as Regional Retribution (31,505,101,736), Public Service Retribution (28,988,301,736), and Health Service Retribution (27,371,651,736) (Enrekangkab.go.id, 2021). The amount of the Rural and Urban Land and Building Tax (PBB-P2) contribution to Enrekang Regency's own-source revenue (PAD) is considered quite small because it only contributes minimally to the total regional own-source revenue (PAD). The minimal contribution is also influenced by the contribution of other structures, especially from taxes included in the regional tax structure as the biggest contributor to Regional Original Revenue (PAD) in Enrekang Regency. This tendency is considered necessary to optimize efforts to maximize potential sources of income from Rural and Urban Land and Building Tax (PBB-P2). This effort needs to be done because it is possible that this potential can contribute better in the future.

Government Response: Optimizing Revenue from Rural and Urban Land and Building Tax (PBB-P2) in Increasing Regional Original Income for 2022

Regional Own Revenue (PAD) sourced from Rural, and Urban Land and Building Tax (PBB-P2) was identified as having a less optimal contribution than other income sectors. These situations and trends require a government response to maximize regional potential. The response of the Enrekang Regency government through the Regional Revenue Agency (Bapenda) is described as follows:

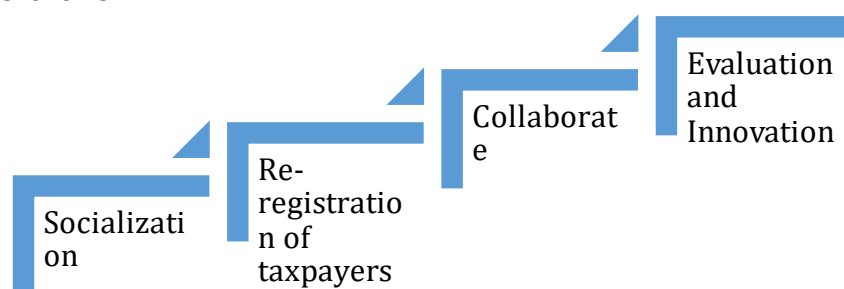


Figure. 2

The government's response in optimizing PBB-P2 revenue

Figure 2 shows the efforts and responses that are continuously being made by the Enrekang Regency government to optimize Rural and Urban Land and Building Tax Revenue (PBB-P2) in initiating an increase in Regional Original Income (PAD) in 2022. Optimization is carried out by holding active socialization in Public. The socialization that was carried out contributed to the level of awareness, attitude, and community participation to comply with paying taxes, especially the Rural and Urban Land and Building Tax (PBB-P2). Several studies state that socialization

affects taxpayer awareness (Savitri & Musfialdy, 2016). The existence of taxpayer awareness will have an impact on order and increase local revenue (Nasrullah et al., 2020).

Awareness and voluntary concern for taxpayers to pay taxes promptly is a solid foundation for a region to develop in all fields to achieve people's welfare and prosperity. This indicates that taxes have a very large contribution to the income of a region. Awareness to pay taxes has yet to reach the level expected. Efforts are needed to educate the public about the importance of paying taxes, especially to increase public awareness of paying the Rural and Urban Land and Building Tax (PBB-P2). Some of the efforts that the Enrekang Regency government continuously carries out through the Regional Revenue Agency (BAPENDA) include the following:



Figure. 3
Socialization in optimizing the acceptance of PBB-P2 in public spaces

Figure 3 shows that the Enrekang Regency government, through the Regional Revenue Agency (BAPENDA), continues to conduct socialization. One form of socialization that is carried out is to make information messages through banners displayed in public spaces. These efforts were made to increase public awareness to comply with paying taxes. The message displayed is informative, including that paying for Rural and Urban Land and Building Tax (PBB-P2) can be done at the sub-district or village office. Payments can also be made at Bank Sulselbar or can also be made with Mobile Banking. Socialization by maximizing certain media, including the use of banners, is considered quite good in conveying the contents of messages related to taxes (Sukeasi & Yunaidah, 2020). In addition to maximizing socialization in public spaces, the government is also targeting the idea of socialization through social media.



Figure. 4
Socialization in optimizing PBB-P2 acceptance on Social Media

Figure 4 shows that the government of Enrekang Regency, through the Regional Revenue Agency (BAPENDA), continues to conduct socialization. Socialization is not only done in public spaces but also on social media. One form of socialization that is carried out is to make information messages through messages or posters that are displayed on Instagram social media. Efforts made on social media are the same as what was done before in public spaces, namely to increase public understanding of paying taxes, especially the Rural and Urban Land and Building Tax (PBB-P2). The messages on social media are informative, including the procedures for making payments for Rural and Urban Land and Building Tax (PBB-P2). Payments can be made

at Bank Sulselbar with the method of payment via Teller, payment via Automatic Teller Machine (ATM), and payment via Mobile Banking. Socialization by maximizing social media is considered good enough to convey the message's contents. Social media can disseminate information quickly, at a low cost, and reach many other social media users (Baharuddin et al., 2021; Rofiyanti et al., 2022).

In addition to actively socializing in public spaces and social media, the government of Enrekang Regency has also carried out initiatives to accommodate better regional income from Rural and Urban Land and Building Tax (PBB-P2). The initiative is carried out in collaboration.



Figure. 5

Collaboration and Launching of the Regional Tax and Retribution Management Information System Application (Simpada)

The collaboration carried out by the Enrekang Regency government was carried out in collaboration with Bank Sulselbar. Bank Sulselbar is a strategic partner for the district government, acting as an application provider and tax payment service provider. This collaboration and collaboration gave birth to the Regional Tax and Retribution Management Information System (Simpada) application. The application can manage tax revenue data in real time. The trend of using this application can help the government to monitor the achievement of local tax revenues more easily. Taxpayers can also use the application to report their taxes independently. In the application, 11 types of tax revenue services and three other types of levies can be accessed. The collaboration that is carried out can initiate the idea of maximizing regional income with ease through the provision of applications that make it easier for the community in the future. Governments in many countries face increasingly complex problems. In many cases, one solution to the problem is found by collaborating and collaborating with other government, non-profit and private institutions (Chun et al., 2012). Government collaboration is possible to achieve goals and success (Baharuddin, 2020). In addition to socializing and collaborating, the government of Enrekang Regency has also carried out policy innovations, namely launching applications that can be accessed via smartphones.



Figure. 6
Launching of a digital application about tax services

Figure 6 shows the optimization carried out by the Enrekang Regency government by launching an application that accommodates the local tax system. The application is called "Simpelji Besti." The application provides tax and distribution services, checks for tax bills, and payment methods. After a search for this application (November 2022), the application is still not found on the download platform, so the application is still not accessible. The application needs to be evaluated by related parties. Digitalization that is well managed will support the implementation of a policy and encourage easy access for the general public (Baharuddin et al., 2022). Through the Regional Revenue Agency, the local government continues to evaluate the increase in local revenue. The evaluation is carried out every few months.



Figure. 7
Meeting of Monitoring and Evaluation of Local Own Revenue

Figure 7 shows the optimization efforts carried out by the Enrekang Regency government through the Regional Revenue Agency by continuing to evaluation. Evaluation is carried out to

monitor the progress that has been planned previously. Evaluation helps local governments find solutions and methods that can accommodate aspects that support local revenue, including Revenue from Rural and Urban Land and Building Tax (PBB-P2). The evaluation presents related parties to determine plans or actions needed in the future. Evaluation makes it possible to see and fix a problem, control how things work, and find other alternatives. This evaluation can also affect work results for the better (Yu & Ma, 2016). In addition, the government is also making other efforts, namely by updating data. Updating the data is done by re-checking the data for the taxpayer community.

From the trend of the above data, it is known that the government, through the Regional Revenue Agency of Enrekang Regency, continues to make various efforts, including socialization, data checking, collaboration, and innovation and evaluation. This effort is significant enough to influence regional income from Regional Original Revenue (PAD), mainly from Rural and Urban Land and Building Tax (PBB-P2). The tendency of the government's efforts is possible to expand and strengthen the revenue base and supervision and increase efficiency and coordination in managing local revenue in the future.

CONCLUSION

The Enrekang Regency Government, through the Regional Revenue Agency, continues to optimize Rural and Urban Land and Building Tax (PBB-P2) revenues to increase Local Own Revenue (PAD). From the data found, regional own-source revenue from Rural and Urban Land and Building Tax (PBB-P2) is considered not to have a dominant influence on regional income. The government makes several efforts to optimize Rurally and Urban Land and Building Tax (PBB-P2) revenues, including increasing socialization in public spaces and social media, checking and re-data collection, conducting government collaboration, and carrying out innovation and evaluation. Optimizing these efforts to maximize Rural and Urban Land and Building Tax (PBB-P2) revenues is possible. This effort also has the potential to affect local revenue in the future. The limitation of this research lies in the research method that does not consider the in-depth interview approach, so further research is needed to consider this.

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