

Analysis of the Effectiveness of Rural and Urban Land and Building Tax (Pbb-P2) Revenue on Local Original Revenue (PAD) in Mamuju Regency

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Abstract

This research was conducted at the Mamuju Regency Government with the main aim of evaluating the level of effectiveness and contribution of Rural and Urban Land and Building Tax (PBB-P2) in the region. The research methods used include analytical descriptive research and explanatory research. This research aims to describe the reality or condition of the research object, namely PBB-P2 in Mamuju Regency, by collecting data from related parties in the form of sentence descriptions. The research results reveal that the Rural and Urban Land and Building Tax in Mamuju Regency is classified as ineffective. This can be seen from the level of PBB-P2 revenue during the 2016-2018 period, which has consistently been below 60%, 39.55% to be precise. This low level of revenue indicates that the potential revenue from PBB-P2 has not been utilized optimally by local governments, so there is a need to identify and overcome obstacles that hinder the effectiveness of this tax. Nevertheless, this research also provides a basis for the Mamuju Regency Government to make improvements in the management of PBB-P2, such as increasing public awareness about tax obligations, improving the tax collection system, and increasing transparency in the use of tax revenues to advance development in the area. With these corrective steps, it is hoped that PBB-P2's contribution can increase, support local development, and provide greater benefits for the people of Mamuju Regency.

I. Introduction

The economic and confidence crisis that hit Indonesia give impact positive And impact negative for effort enhancement well-being all Indonesian people. On the one hand, the crisis has had an impact extraordinary level of poverty, but on the other hand, the crisis can also provide a "blessing in disguise" for efforts increasing the standard of living of all Indonesian people in the future. Because crisis economy And trust Which experienced has open road for the emergence of total reform in all aspects of Indonesian life. One element of total reform is the demand for broad autonomy to area regency And city. Giving autonomy wide to areadirected at accelerating the realization of social welfare through improving services, empowerment and community participation.

Beside Therefore, through broad regional autonomy it is hoped that it will be able to increase competitiveness taking into account the principles of democracy, equality, justice, privilege, And specificity, as well as potency And

diversity area in system Country Unity of the Republic of Indonesia (Mardiasmo, 2002).

Objective main maintenance autonomy area is For improving public services and advancing the economy area. Policy giving autonomy area is step strategic in two respects. First, regional autonomy and decentralization are the answers on problem local nation Indonesia form threat disintegration nation, poverty, inequality development, low quality life society, and human resource development issues. Second, autonomy regionalization and decentralization are strategic steps for the Indonesian nation For welcome era globalization economy with strengthen base economy area (Mardiasmo, 2002).

Since the regional autonomy system was implemented, regional autonomy has become matter Which very important in implementation development in area, because every area must capable dig And manage source- source income area Which potential For finance expenditure local government. The consequences of

implementing regional autonomy are each area sued For increase Income Original Area (PAD) To use finance house affairs the stairs himself (Reza Arditia, 2017).

Sources reception PAD can outlined in form revenue from regional taxes and regional levies. In Law Number 28 of 2009 concerning Regional Taxes and Levies, has been stipulated several types of regional taxes that can be levied by regions. Local tax is levy from public by country (government) based on laws that can be enforced and are owed by those who are obligated pay it by not getting the achievement back (contra achievement/reply services) directly, the results of which are used to finance state expenditure in maintenance government and development (Siahaan, 2010:7).

Regional Tax, hereinafter referred to as tax, is a mandatory contribution to area Which owed by person personal or body Which nature force based on Constitution, with No get rewards directly and used for regional needs as widely as possible prosperity of the people. Other efforts that local governments can take to: increasing PAD but not burdening the community is a way to do it make Tax Earth And Building (UN) as tax area (Mardiasmo, 2002).

Base law enactment in Indonesia is based on Law Invite Number 12 Year 1985, date 27 December 1985. Regulation Its implementation is regulated in Government Regulation Number 46 and 47 of the Year 1985, both date 27 December 1985, Act No. 12 Year 1985 the changed And added with Act No. 12 Year 1994, And start effective January 1, 1995. Based on this law, since 1 January 1986, every land And/ or building collected Tax Earth And Building. PBB is imposed on tax objects in the form of land or buildings which is based on the principle of enjoyment and benefit and is paid on every basis the year. Earth and buildings are two objects of UN, namely the earth Which can defined as surface earth Which form land And waters and everything beneath them, while buildings are engineering construction that is embedded or permanently attached to the ground and waters in the country's territory Indonesia (Mokamat, 2009).

Rural and Urban Land and Building Tax is a top tax land and/or buildings owned,

controlled, and/or utilized by person personal or Body, except area Which used For activity business plantation, forestry, And mining. Whereas For sector plantation, forestry, mining and certain other businesses still levied by the central government. 12 Objectives Transfer of PBB-P2 management become tax area in accordance with Constitution Tax Area And Retribution Area is: Increase accountability maintenance regional autonomy, providing new opportunities for regions to use levy new (add type tax area And retribution area), give authority Which more big in taxation And retribution with expand base tax area, give authority to area in determination tariff tax area, And deliver function tax as instrument budgeting And arrangement on area (Mardiasmo, 2016).

Effectiveness is something size Which give description how much Far target Which can achieved. Effectiveness oriented to temporary output input usage issues are less of a concern main. If efficiency linked with effectiveness so although happen enhancement effectiveness Not yet Of course efficiency increase (Sedarmayanti, 2005:59).

In its development, the economy in Mamuju Regency continues experience enhancement Economy Sulawesi West 2018 based on Gross Regional Domestic Product (GRDP) based on current prices reached 43.54 trillion rupiah, while based on constant prices in 2010 it reached 31.18 trillion rupiah. By Because That Government Area Regency Mamuju endeavor increase reception income original the area. With thereby increasing PAD can give indication Which more Good for regional financial capacity in organizing and managing its household themselves, especially in carrying out service tasks to the community as well as acceleration And enhancement development in all field in their respective regions. Efforts to increase PAD have been made government area Regency Mamuju aim For reduce dependency to Fund Balance from government center. Where The regional government of Mamuju Regency has just made efforts in the form of efforts intensification. Intensification through tariff adjustment efforts, data collection systems, enhancement quality HR, And develop participation community/compulsory tax.

Mamuju Regency is one of the districts on the island Sulawesi is an easy target for investors to invest in Mamuju. This can be seen from the large number of developments taking place in Regency Mamuju, like development center shopping, area shops and others. This condition shows progress from business sector, good be it small, medium or the big one.

This will be an advantage for the government because can receive more regional revenue from the taxation sector, wrong the only one is Tax Earth And Building Rural And Urban. Regency Mamuju is Wrong One city metropolitan Which the growth is quite advanced. Mamuju Regency is a city that has implement Rural and Urban Land and Building Tax as a tax area. Determination PBB-P2 in Regency Mamuju Already based on the application of Land Value Zones (ZNT) which are close to market prices will be able to do so creating equitable development throughout Mamuju Regency. Tax The land and buildings received are part of the backbone regional financing. Therefore, the ability of an area to attract PBB will influence development and development in the region and will influence how much big contribution reception UN to APBD of a region. The greater PBB revenue from the APBD, then will the smaller the dependency towards the central government.

This research took place in the Regency Mamuju, because Regency Mamuju is region Which moment This made area development, Good For settlement nor investment, so that will happen growth economy, so that own potency big For reception tax earth and building rural And urban Which can increase income area. So far This reception tax earth And building rural And urban Regency Mamuju experience Although the increase is still small, the targets set are the same each time the year. If you look at the area of Mamuju Regency, PBB- The P2 received by the region can be greater, and the targets set can be exceed target Which Now, so that contribution Which given more big.

This research will discuss "Reception Effectiveness Analysis Tax Earth And Building Rural And Urban (UN-P2) To To Enhancement Income Original Area (PAD) Regency Mamuju West Sulawesi Province".

2. Review References

2.1 Overview General On Tax

Rochmat Soemitro put forward that tax is dues people to cash Country based on Constitution (Which can forced) with gone get service lead come back (contra-performance) which can be directly demonstrated and which is used to pay general expenses (Mardiasmo, 2011: 1). Suparman Soemahamidjaja stated that tax is a mandatory contribution, in the form of Money or goods Which collected by ruler based on norm-legal norms, to cover the costs of producing goods and services collective to achieve general welfare (Muljono, 2010 : 1).

SI Djajadiningrat put forward that tax is as something obligation deliver part from on riches to Country caused something circumstances, incident And deed Which give position certain, but No as punishment, according to regulations Which set government as well as can forced, but No There is service come back from country in a way direct, to maintain general welfare (Muljono, 2010: 1). Adriani state that tax is dues to country (Which can forced Which owed by Which must pay it according to regulations) with No can performance return, Which direct appointed, And Which use is For finance expenses general relate with task government (Muljono, 2010: 1-2).

2.2 Income Original Area

Each region has the authority and obligation to dig source profit Alone with do all effort For increase Income Original Area (PAD), with thereby government area can carry out task government And development Which the more Excellent sake well-being its people. Original Regional Income is revenue obtained by the region from sources within its own territory which are collected based on regional regulations in accordance with statutory regulations applies.

Income original area categorized as in income routine Budget Income And Shopping Area (APBD). Income Original Area is something income Which show something regional ability to collect financial resources to finance routine and development activities. So the meaning of original income area can said as income routine from efforts government area in utilise potentials source finance the area For

finance the assignment and his responsibilities.

Original Income Area just a one of component source reception finance country beside reception other form fund balance, loan area And etc reception Which legitimate Also remainder budget year previously can added as source funding maintenance government in area. Whole part reception the every year reflected in regional income and expenditure budget (APBD). Although PAD does not all of them can finance the APBD, but the proportion of PAD to the total Revenue remains an indication of a person's degree of financial independence government area.

PAD according to Halim (2004: 67) is "all regional revenues originating from original regional economic sources". Efforts to increase PAD in a way positive in understanding that freedom by area must can utilized For can increase PAD For dig new sources of revenue without burdening society and without give rise to economy cost tall. Effort enhancement PAD the must be seen as an embodiment of local government responsibility increase service And public welfare.

Income original area (La Cashew, 2010:202) is Regional income sourced from regional taxes and levies regions, results of management of separated regional assets, etc income original area Which legitimate, Which aim For give flexibility for regions in seeking funding for implementation autonomy area as embodiment principle decentralization. Government area expected more capable dig sources finance to the maximum, but of course within the framework of legislation Which applies specifically For fulfil need financing governance and development in the region through Original Income Area.

2.3 Tax Area

According to Constitution Number 28 Year 2009, tax area is a mandatory contribution to the region owed by an individual or coercive bodies based on law, with no get rewards in a way direct And used For needs area share as much as possible prosperity of the people. Furthermore Yani (2002 : 53) state that Tax area is a mandatory contribution made by an individual or entity to areas without balanced direct rewards,

which can be enforced based on regulation legislation, Which used For finance maintenance government area and development. More carry on Suparmoko (2002 : 56) explain that tax area have role double that is as source income area (budgetary) And as tool arrangement (regulatory) allocation And distribution activity economy in something area certain. Existence Regional tax targets must be determined each year. Matter This aim For maximizing realization reception tax region itself because regional taxes will be optimal as a contribution PAD if the realization can exceed target Which has set.

According to Suandy (2011: 236), regional taxes are mandatory contributions carried out by individuals or entities to regions without compensation direct balance, which can be enforced based on regulations legislation Which applies, Which used For finance maintenance local government and development area. According to the Indonesia Tax Review (2007: 17), it is included in the plan Constitution tax area And retribution area is giving sanctions to local governments that do not comply with the rules of article 138 paragraphs 1 and 2 as well as article 139 paragraph 1 and paragraph 5 of the Regional Tax Bill and Regional levies.

The articles of this Regional Tax and Regional Retribution Bill, arrange about obligation area For request agreement party on before And after set something regional regulations new, as well as obligation stop enforcement regional regulations Which has canceled government center. From the definition of regional tax above, it can be interpreted that collection tax area is authority area Which arranged in Constitution about the main points Government Area And the result used For financing House ladder area ThatAlone.

2.4 Land Tax And Building Rural and Urban (UN-P2)

Land and building tax is one of the oldest taxes enforced in Indonesia. After Indonesia independent, tax on land (landrent), which had existed since the Dutch colonial era, was renamed become Tax Earth. On year 1959, Tax Earth return replaced the name becomes Tax Results Earth based on the Act No. 11 Prp Year 1959. At that time, the object of tax imposed was no

longer land value, but results that comes out of the ground.

In line with the granting of regional autonomy and decentralization to government area, Tax Results Earth Then changed become Dues Development Area (IPEDA), Where the result submitted to regional government even though the tax is still a central tax. On In 1983, the government carried out tax reform for the first time, and produce Wrong the only one Law Number 12 Year 1985 concerning Land and Building Tax (PBB) and come into effect effectively since January 1 1986. PBB is a central tax that is fully paid to the state treasury, but most of the proceeds are handed over to government area, with balance 10 % For government center And as big as 90 percent For government area with details as as follows: 16.2% for provincial regional governments while another 64.8% For local government city and regency.

3. Method Study

The analysis in this study is centered on evaluating the effectiveness and contribution of rural and urban land and building taxes to the original income of Mamuju Regency. Effectiveness is gauged through a formula, taking into account the realizations of Land and Building Tax (PPBB) in comparison to the targets. The resulting effectiveness level is then categorized based on predefined percentages, with criteria

ranging from very effective to not effective, as per the guidelines set by the Ministry of Home Affairs. To comprehend the year-to-year development of Original Area Income in Mamuju Regency, an index is calculated.

This index, referred to as the Regional Original Income development index, measures the percentage change between the income in a specific year or the next year and the income in the base year. The operational definitions include understanding revenue area as encompassing all general or regional cash receipts from legitimate sources, contributing to the fiscal year's fund equity increase and representing the rights of the Mamuju Regency government. Additionally, the Land and Building Tax (UN) is clarified as the dues imposed on individuals or entities with real rights, ownership, control, and benefits from land and buildings in Mamuju Regency.

4. Results and Discussion

4.1 Results Study and Discussion

a. Income Original Area Regency Mamuju

Based on Constitution Number 28 Year 2012, explained that regional original income consists of regional taxes, regional levies, results management riches area Which separated And etc PAD Which legitimate. PAD District Mamuju sourced from elements the in on. Following is target And realization PAD Regency Mamuju.

Table 3
Contribution Tax Earth And Building to Income Area Year Budget 2016-2018

Year	UN Realization- P2 (Rp)	lization of PAD(Rp)	Percentage	Criteria
2016	2,231,574,373.00	63,378,832,669.87	3.52%	Verynot enough
2017	2,383,996,992.00	78,422,898,631.50	3.04%	Verynot enough
2018	2,417,556,700.33	78,171,546,132.44	3.09%	Verynot enough
Average			3.21%	

Source : Service Income, Finance And Asset Area RegencyMamuju

Based on table 3 above. it can be seen that the contribution of land tax and rural and urban buildings on average regional original income the average from 2016 to 2018 was 3.21%, Based on criteria contribution the including very not enough. On in 2016 PBB-P2 contribution was 3.52%, which shows that contribution PBB-P2 to PAD Still classified very not enough. Furthermore, in 2017 PBB-P2's contribution decreased to 3.04%. On year 2018 happen enhancement become 3.09% from year Previously, this increase was due to the decline in PAD realization this year from the previous year, although PBB-P2 revenues increased however contribution to PAD is still very low.

PBB P2 contribution Still small because growth percentage PAD more big from growth tax

earth And building. Government Still Not yet views the importance of PBB-P2 acceptance, so that PBB-P2 acceptance optimal Which result results reception Not yet maximum, many public Which in arrears payment PBB-P2, Still lack of public understanding regarding the importance of paying PBB- P2 itself.

b. Effectiveness Reception PBB-P2

Effectiveness is something process To use reach target Which has set previously. For know level effectiveness reception PBB-P2 Regency Mamuju, can done with calculation effectiveness, that is with method compare realization collection PBB-P2 with target collection PBB-P2 Which has determined by the Regional Revenue Service (Dispenda).

Table 4
Target, Realization And PBB-P2 Criteria Fiscal Year 2016-2018

Year	Target (Rp)	Realization (Rp)	%	Growth (Rp)
2016	5,614,537,196.00	1,973,902,845.00	35.16	No Effective
2017	4,474,630,907.00	1,848,525,776.00	38.94	No Effective
2018	4,343,802,771.00	1,935,525,653.00	44.56	No Effective
Average			39.55	

Source : Service Income, Finance And Asset Area Regency Mamuju

Table 4 above shows that the level of effectiveness of PBB-P2 acceptance is from year 2016-2018 own average as big as 39.55%. So, based on criteria or indicator the so can assessed And said that effectiveness PBB-P2 acceptance in Mamuju Regency is Ineffective. So p This shows that the District Regional Revenue Service (Dispenda). Mamuju No effective in manage PBB-P2 in Regency Mamuju. Matter This seen with decreasing reception PBB-P2 Regency Mamuju from year 2016-2018.

5. Closing

5.1 Conclusion

Through analysis and discussion regarding effectiveness and contribution Tax Earth And Building Rural And Urban (UN-P2) to income original area (PAD) in Regency Mamuju can concluded that:

1. Tax Earth And Building Rural And Urban (UN-P2) in Regency Mamuju can said experience growth during application regulation area about PBB-P2, matter This can seen from level receipts from 2016-2018.
2. Level of effectiveness of Rural Land and Building Tax revenue and Urban (UN-P2) in Regency Mamuju experience decline receipts from year to year 2016-2018 so categorized as ineffective. Government Not yet Can said succeed in management PBB-P2 because enhancement reception PBB-P2 No in follow with increase determination target.

5.2 Suggestion

Based on conclusion writer, then as material consideration so that the level of effectiveness and contribution to Land and Building Tax revenue Rural and Urban (PBB-P2)

on Regional Original Income (PAD) can more optimal, so writer put forward suggestion as following:

1. The government, in this case the District Regional Revenue Service (dispenda). Mamuju must explore the potential of PBB-P2 more.
2. Government in matter This Service Income Area (Dispenda) Regency Mamuju should do various type counseling to the community about PBB-P2 in increasing original income regions and support community welfare through implementation development.
3. The government, in this case the District Regional Revenue Service (Dispenda). Mamuju is better carry out mandatory re-collection of PBB-P2 data so that potentials new on the tax can be recorded with Good.
4. Government in matter This Service Income Area (Dispenda) Regency Mamuju must can give conveniences in PBB-P2 collection.
5. Government in matter This Service Income Area (Dispenda) Mamuju Regency Must improve officer service at times received PBB-P2 from taxpayers, this can give an impression which is good for taxpayers and avoids taxpayers having lazy attitude to pay taxes because of poor service not good from the tax officer.

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