

# Assessment of the Land and Building Tax (PBB) Collection Mechanism in Makassar's Regional Revenue Agency

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*Evaluation,  
System Billing,  
Land and  
Building Tax*

## Abstract

This study aims to evaluate the Land and Building Tax (PBB) collection system implemented by the Makassar City Regional Revenue Agency and to determine whether the current billing mechanism functions effectively. The focus is on identifying efforts to resolve recurring issues such as taxpayer resistance to billing, undelivered Tax Payable Notification Letters (SPPT), and discrepancies in ownership data. Using a qualitative research method, the study applies data reduction, presentation, and conclusion-drawing techniques to analyze findings from field observations and interviews. Results indicate that the Makassar City Regional Revenue Agency uses the Official Assessment System, where the tax amount is determined by the authority and communicated through SPPT. However, challenges remain, including taxpayer non-compliance, delayed payments, and administrative obstacles related to ownership data. The tax realization in both 2022 and 2023 did not meet the set targets, showing a shortfall of approximately 22% each year, suggesting inefficiencies in collection and public awareness. To address these challenges, the agency has introduced online payment systems like the Pakinta application and engaged in active collection efforts such as issuing warning letters and conducting outreach campaigns. Nonetheless, these initiatives require further strengthening. The study recommends increasing the number of field officers and optimizing task distribution to improve billing performance and achieve revenue targets in future fiscal periods. Overall, while the tax collection infrastructure is structurally sound, implementation gaps hinder its full potential.

## 1. Introduction

Regional development cannot be separated from local revenue sources, which are used to finance public development initiatives. These development activities are essential for promoting equitable growth and optimizing the potential of each region. Successful development is reflected in the improved living standards of all societal groups, which in turn increases public awareness of the importance of development and encourages active public participation.

One of the key sources of local revenue is regional taxes, which play a vital role in funding government operations and regional development. These taxes are determined by local governments through specific regional regulations. The authority to collect taxes is carried out by the local government as part of its governance and development responsibilities.

Among the various types of regional taxes, Land and Building Tax (Pajak Bumi dan

Bangunan, or PBB) is one of the most important. It is a levy imposed on land and building ownership that generates economic or social benefit for individuals or entities. The amount payable is determined based on the condition and value of the land and building objects.

PBB is considered a significant source of national income due to its wide coverage and potential to contribute to state revenue, especially when compared to other tax sectors. The legal foundation for PBB is stipulated in Law No. 12 of 1985, as amended by Law No. 12 of 1994. These laws regulate the imposition of tax related to the rights and benefits derived from land and/or buildings.

The revenue distribution from PBB is structured as follows: 10% for the central government, and 90% for local governments, which is further allocated as 16.2% to the provincial government, 64.8% to the district/city government, and 9% for tax collection fees.

PBB collections are legally enforced and based on legislation, indicating mutual agreement between the government and the public regarding this tax obligation. Given the critical role of the public in supporting national financing through tax payments, it is essential to promote public awareness about the importance of timely and accurate PBB payment in accordance with prevailing regulations.

However, there are common challenges in collecting Land and Building Tax, such as low tax awareness, financial limitations, lack of understanding of taxation procedures, and

inaccuracies in taxpayer data. These factors often hinder effective tax collection.

Therefore, continuous public education and outreach are necessary to enhance understanding of PBB and improve compliance. To explore this issue further, this study focuses on the targets and realization of PBB in Makassar City. For example, in 2022, the local government aimed to increase PBB revenue by 30% compared to the previous year. Achieving this target requires strategic actions and public cooperation:

**(Figure 1.1 Land and Building Tax (PBB) Targets and Realization According to Sub-districts in Makassar City in 2022)**

| Kecamatan<br>Subdistrict | Target (Rp)<br>Target (Rp) | Realisasi (Rp)<br>Actual (Rp) | Persentase (%)<br>Percentage (%) |
|--------------------------|----------------------------|-------------------------------|----------------------------------|
| (1)                      | (2)                        | (3)                           | (4)                              |
| Mariso                   | 1 192 566 000              | 1 228 194 739                 | 102,99                           |
| Mamajang                 | 60 533 000                 | 61 467 109                    | 101,54                           |
| Tamalate                 | 4 951 293 000              | 4 967 976 628                 | 100,34                           |
| Rappocini                | 8 657 961 000              | 8 675 427 754                 | 100,20                           |
| Makassar                 | 9 227 838 000              | 8 443 300 553                 | 91,50                            |
| Ujung Pandang            | 15 732 887 000             | 14 041 293 076                | 89,25                            |
| Wajo                     | 27 671 398 000             | 23 918 353 034                | 86,44                            |
| Bontoala                 | 28 716 775 000             | 24 337 065 635                | 84,75                            |
| Ujung Tanah              | 6 331 986 325              | 5 268 008 115                 | 83,20                            |
| Kepulauan Sangkarrang    | 47 265 433 000             | 36 268 079 734                | 76,73                            |
| Tallo                    | 9 272 506 000              | 7 054 380 036                 | 76,08                            |
| Panakkukang              | 33 200 986 000             | 24 663 421 486                | 74,29                            |
| Manggala                 | 29 248 811 000             | 21 233 823 334                | 72,60                            |
| Biringkanaya             | 9 035 200 000              | 5 548 292 840                 | 61,41                            |
| Tamalanrea               | 40 015 990 000             | 24 059 404 695                | 60,12                            |
| <b>Makassar</b>          | <b>270 582 163 325</b>     | <b>209 768 488 768</b>        | <b>77,52</b>                     |

Source : Makassar City Regional Revenue Agency , 2022

From figure 1.1. shows the target and realization of Land and Building Tax according to the District of Makassar City. There are several revenues that do not reach the target, of course this is caused by several factor like system underpayment maximum , still lack of awareness public For pay taxes , and still Lots Again influence others . To study more deeply about Land and Building Tax in Makassar City, the author chose the title "**Evaluation of Land and Building Tax Collection System at Makassar City Regional Revenue Agency**".

## Theoretical Review

### 1. Definition of System

According to Rahmanuddin Tomalili and Prajudi, a system is a network of interrelated procedures designed to achieve specific objectives, particularly in supporting the main functions of a business (Rahmanuddin Tomalili, 2019). Hall (2020) states that a system is a group of interrelated components working together to achieve a common goal. Sri Marmoah (2016) emphasizes that a system is used to achieve particular objectives that influence collective success.

### 2. Billing in the Context of Taxation

Tax billing is a process carried out by tax authorities to ensure that taxpayers fulfill their

tax payment obligations in accordance with applicable regulations.

Types of tax billing include:

- Passive Billing: Initiated with the issuance of a Tax Collection Letter (STP) or Tax Underpayment Assessment Letter (SKPKB).
- Active Billing: Involves actions such as asset seizure if the taxpayer fails to meet their obligations.
- Instant and Simultaneous Billing: Executed immediately without waiting for the due date and covers all outstanding tax debts.

### 3. Regional Taxes

According to Law No. 28 of 2009, a regional tax is a mandatory contribution imposed without direct compensation, intended to support public welfare in a regional context.

Types of regional taxes:

- Provincial Taxes: Motor vehicle tax, vehicle title transfer fee, cigarette tax, etc.
- Regency/City Taxes: Hotel tax, restaurant tax, entertainment tax, advertising tax, land and building tax (PBB), etc.

### 4. Land and Building Tax (PBB)

The Land and Building Tax (PBB) is a tax imposed on land and/or buildings that provide economic benefits.

Definitions:

- Abdul Halim (2016) defines the PBB as a tax on land or buildings owned or used by individuals or entities.
- Ahmad Yani (2013) emphasizes that the PBB is levied based on the ownership or utilization of land and buildings.

### 5. Legal Basis of the PBB

The legal basis for the PBB is Law No. 12 of 1985, which was amended by Law No. 12 of

1994. This law governs the relationship between the government as the tax collector and the public as taxpayers.

Tax principles according to Mardiasmo:

- Convenience and simplicity
- Legal certainty
- Justice
- Avoidance of double taxation

### 6. Objects of Land and Building Tax

Objects subject to the PBB include land and/or buildings used by individuals or legal entities.

Exemptions from PBB include:

- Government buildings and religious facilities
- Protected forests, national parks, and cemeteries
- Buildings used by diplomatic representatives and international institutions

## 4. Results and Discussion

### 4.1 Research result

The results obtained are as follows: during carry out research at the Makassar City Regional Revenue Agency, namely :

#### a. System Land and Building Tax Collection at the Makassar City Regional Revenue Agency

In accordance with Article 10 paragraph (1) of the PBB Law, the tax authorities collect taxes using a Tax Payable Notification Letter (SPPT) issued on the basis of a Tax Object Notification Letter (SPOP). However, to assist taxpayers, SPPT can be issued based on tax object data that already exists at the Directorate General of Taxes (DJP). What is meant by with SPPT, namely as following:

DINAS PELAYANAN PAJAK  
UPPD

**SURAT PEMBERITAHUAN PAJAK TERHUTANG  
PAJAK BUMI DAN BANGUNAN PERDESAAN DAN PERKOTAAN TAHUN**

NOP: \_\_\_\_\_

LETAK OBJEK PAJAK: \_\_\_\_\_

NAMA DAN ALAMAT WAJIB PAJAK: \_\_\_\_\_

| OBJEK PAJAK  | LUAS (M2) | KELAS | NJOP PER M2 (Rp) | TOTAL NJOP (Rp) |
|--------------|-----------|-------|------------------|-----------------|
| BUMI         | 0         | 012   | 0                | 0               |
| BANGUNAN     | 57        | 012   | 5.500.000        | 313.500.000     |
| BUMI BERSAMA | 12        | 012   | 20.755.000       | 249.060.000     |
| BANG BERSAMA | 25        | 012   | 5.500.000        | 137.500.000     |

NJOP Sebagai dasar pengenaan PBB-P2: 700.060.000

NJOPTKP (NJOP Tidak Kena Pajak): 0

NJOP untuk perhitungan PBB-P2: 700.060.000

PBB-P2 yang Terhutang: 0,3% x 700.060.000 = 2.100.180

PAJAK BUMI DAN BANGUNAN - P2 YANG HARUS DIBAYAR (Rp): 2.100.180

DUA JUTA SERATUS RIBU SERATUS DELAPAN RULUH RUPIAH

TGL JATUH TEMPO: 28 AGU 2014

TEMPAT PEMBAYARAN: BANK DKI, BRI, BRI SYARIAH, BCA, MANDIRI, ICB BUMI PUTERA, BNI.

SPPT PAJAK BUMI DAN BANGUNAN PERDESAAN DAN PERKOTAAN TAHUN 2014

(Figure 3.2 Tax Payable Notification Letter )

Tax Payable Notification Letter (SPPT) is a letter used to notify the amount of Land and Building Tax owed and is not proof of ownership of land and/or building rights. SPPT is issued in each tax year. SPPT issuance is carried out in bulk or individually.

"For system billing tax land and buildings generally using SPPT"

### b. Documents Used in System Land and Building Tax Collection at the Makassar City Regional Revenue Agency

Documents used in system billing tax land and buildings at the Makassar City Regional Revenue Agency are :

- a. Tax Payable Notification Letter**  
Is is a letter issued by the regional government to notify the amount of PBB that must be paid by Taxpayers each year.
- b. Receipt Temporary**  
Is documents issued by the Revenue Agency , Management Finance and Assets of Makassar City as proof payment temporary on Land and Building Tax , as well as used as proof For receipt of receipt letter Deposit .
- c. Receipt Deposit**  
Is documents issued by the Pratama Tax Service Office as proof Land and Building Tax payments .
- d. Admission List Daily**

Is documents used by the tax authorities For deposit the proceeds Land and Building Tax Collection to the perception bank .

- e. Document Letter Clarification**  
Is documents issued by the Regional Revenue Agency are used as letter confirmation before issuance of Tax Bill .
- f. Tax Bill Letter**  
Is documents issued by the Makassar City Regional Revenue Agency as letter warning last given to must tax before confiscation action was carried out object tax that becomes authority of the Primary Tax Service Office .

### c. Provision Land and Building Tax Collection at the Makassar City Regional Revenue Agency

Regarding the collection of Land and Building Tax, the provisions are stated in a number of Articles Land and Building Tax Law (PBB Law) as follows:

- a. The time period for payment of taxes**  
collected by the central government is determined based on the type of debt which is the basis for collecting the tax.
- b. The tax authority collects taxes with a Tax Payable Notification Letter (SPPT)**  
issued based on the Tax Object Notification Letter (SPOP). However, to make it easier for



Taxpayers, SPPT can be issued based on tax object data that already exists at the DGT.

- c. The tax authorities can also collect taxes with a Tax Assessment Letter (SKP) if the Taxpayer does not fulfill the applicable tax obligations.
- d. For tax collection owed with SPPT, it must be paid within a maximum period of 6 months calculated from the date the Taxpayer concerned received the SPPT. This is in accordance with Article 11 paragraph (1) of the PBB Law.
- e. For tax collection owed with SKP, it must be paid no later than one month calculated from the date the SKP is received by the Taxpayer.
- f. If a Taxpayer is late/inadequate in paying the tax owed to him, the Taxpayer will be subject to an administrative fine of 2% per month calculated from the due date to the date of payment within a maximum period of 24 months .
- g. For the collection of administrative fines and principal taxes, this is done through a Tax Bill (STP) which includes administrative fines and the amount of tax debt that has not been paid/underpaid.

#### **d. Land and Building Tax Collection Flow at the Makassar City Regional Revenue Agency**

##### **a. Reception**

Receive Tax Payable Notification Letter from the Tax Service Office (KPP) for delivered to must tax by officers . If officer succeed accept payment of Land and Building Tax , then officer create a receipt Temporary duplicate . The 1st sheet is submitted to must tax along with the Tax Payable Notification Letter and the 2nd sheet submitted to the Tax Service Office used as base For issue a Receipt Letter Deposit . However if in Implementation of the Land and Building Tax Safari Program officer experience failure in Collection Efforts arrears tax, then furthermore will handed over to the section billing For carry out action furthermore.

Sexy acceptance also accepts a Receipt Letter Deposit 1st, 3rd, and 4th sheets . Receipt Letter Deposit 1st sheet submitted to must tax with Receive Receipt Temporarily exchanged by mandatory tax to the Makassar City Regional Revenue Agency , the 4th sheet was submitted to the perception bank For archived in accordance number sort , and the 3rd sheet is archived in accordance number sequence as well as used sexy reception For perform manual entry into the Set List Tax Determination or entry into the computer database of the Makassar City Regional Revenue Agency .

##### **b. Makassar Primary Tax Service Office**

Receive Receipt Temporary 2nd sheet for archived in accordance number sequence as well as made into base issue a Receipt Letter Deposit four duplicate . Before Receipt Letter Deposit distributed to Basan Makassar City Regional Revenue , Receipt Letter Deposit The 2nd sheet is archived by the Makassar City Tax Service Office according to number in order , while the Receipt Letter Deposit 1st, 3rd and 4th sheets submitted to sexy reception Field Billing by the Makassar City Regional Revenue Agency for the next process is carried out .

##### **c. Billing**

Making a Clarification Letter Land and Building Tax Payment duplicate , 1st sheet is given to must tax and the 2nd sheet is archived by the Makassar City Regional Revenue Agency according to date . If in the billing process with provide a Letter of Clarification has successful , then the money is the result payment direct deposited to the perception bank . However if in the billing process the must tax No paying attention to the Clarification Letter , then sexy billing will issue a duplicate Tax Bill , the 2nd sheet will be archived by the Makassar City Regional Revenue Agency in order in accordance date and 1st sheet will be delivered to must tax through billing direct (door to door system)

which was previously has determined with scale priority by the Makassar City Regional Revenue Agency. Furthermore sexy billing wait whether must tax will submit objections and reductions.

#### d. Payment

Payment of Land and Building Tax to the Makassar City Regional Revenue Agency can be made done both offline and online . Payment offline can done through :

- 1) Bank or Post Office and Giro where payment is made is listed on the SPPT

Taxpayers need to show the Tax Payable Notification Letter (SPPT) for PBB and as proof of payment, taxpayers will receive a Payment Receipt Letter (STTS). If the annual SPPT has not been received by the taxpayer, the taxpayer can show the previous annual SPPT.

- 2) Officially appointed PBB collectors for sub-districts/villages

If the taxpayer pays or settles PBB through the collection officer, as proof of payment a Temporary Receipt (TTS) will be given. Furthermore, the collection officer enters it in the daily receipt list (DPH PBB) and deposits it at the designated payment location.

As for paying Land and Building Tax at Bapenda Makassar City online , namely via the Pakinta application ( PajaK Integrated & digitalized ). Pakinta application is an online service provided to the people of Makassar City to facilitate tax payments. How to access it is as follows:

- 1) Access the Pakinta application
- 2) Click on PBB P2 check
- 3) Enter NOP
- 4) Various data regarding the relevant PBB will appear.
- 5) If the PBB data is correct, please continue if you want to make PBB payments online

#### Online PBB Payment Application Pakinta)



#### 4.2 Discussion

The Land and Building Tax billing system at the Makassar City Regional Revenue Agency uses the *Official system Assessment* because the tax authority determines the amount of tax owed by the Taxpayer. In this tax collection system, each Taxpayer plays a passive role and the amount of tax owed will be known after the issuance of the Tax Assessment Letter (SKP) by the tax officer.

In accordance with Article 10 paragraph (1) of the PBB Law, the tax authority collects taxes with a Tax Payable Notification Letter (SPPT) issued on the basis of a Tax Object Notification Letter (SPOP). Based on an interview with Mr. Mohammad Rizal, S.Sos as the Head of the Collection Division, the advantage of the SPPT itself is that it can remind taxpayers regarding their Land and Building Tax payments and the nominal amount that must be paid.

Problems that often occur in collecting Land and Building Tax at the Makassar City Regional Revenue Agency are the difficulty in finding PPB subjects who have experienced several changes of ownership but forgot to change the name which causes PBB payments to be in arrears, and not infrequently there are taxpayers who refuse to be billed for Land and Building Tax or are late in paying Land and Building Tax. Mohammad Rizal as the head of the collection division said that there are sanctions given when there are taxpayers who refuse to be billed or pay PBB. To ensure that the results of land and building tax collection at the Makassar City Bapenda are in accordance with the target or not, the author adds an attachment of the target and realization of Land and Building Tax at the Makassar City Regional

Revenue Agency in the last two years, namely as follows:

**(Table 3.1 Potential, Target and Realization of PBB Bapenda Makassar City in 2022)**

| POTENSI, TARGET DAN REALISASI TA. 2022 |                  |                           |                        |                        |   |              |
|--|------------------|---------------------------|------------------------|------------------------|---|--------------|
| NO.                                    | KECAMATAN        | JUMLAH POTENSI/ KETETAPAN |                        | TARGET TAHUN 2022      | REALISASI PENERIMAAN S/D TANGGAL 31 DESEMBER 2022 |              |
|  |                  | OBJEK                     | NILAI                  |                        | JUMLAH  | %            |
| 1                                      | 2                | 3                         | 4                      | 5                      | 6   | 7            |
| <b>KOTA MAKASSAR</b>                   |                  |                           |                        |                        |   |              |
| 1                                      | BIRINGKANAYA     | 73.862                    | 29.481.801.320         | 29.248.811.000         | 21.000.423.243                                    | 71,80        |
| 2                                      | BONTOALA         | 9.031                     | 5.038.349.909          | 4.951.293.000          | 4.967.219.506                                     | 100,32       |
| 3                                      | MAKASSAR         | 12.239                    | 8.722.779.581          | 8.657.961.000          | 8.673.792.939                                     | 100,18       |
| 4                                      | MAMAJANG         | 9.662                     | 5.893.349.268          | 6.331.986.325          | 5.266.025.754                                     | 83,17        |
| 5                                      | MANGGALA         | 50.867                    | 9.299.905.325          | 9.035.200.000          | 5.491.463.034                                     | 60,78        |
| 6                                      | MARISO           | 8.882                     | 8.431.673.050          | 9.272.506.000          | 7.053.389.820                                     | 76,07        |
| 7                                      | PANAKKUKANG      | 33.841                    | 45.885.362.687         | 47.265.433.000         | 35.966.865.746                                    | 76,10        |
| 8                                      | RAPPOCINI        | 35.391                    | 28.980.643.992         | 28.716.775.000         | 24.257.100.312                                    | 84,47        |
| 9                                      | TALLO            | 20.572                    | 9.567.052.449          | 9.227.838.000          | 8.435.584.092                                     | 91,41        |
| 10                                     | TAMALANREA       | 40.882                    | 34.263.569.631         | 33.200.986.000         | 24.542.076.853                                    | 73,92        |
| 11                                     | TAMALATE         | 50.978                    | 35.152.818.411         | 40.015.990.000         | 24.026.114.329                                    | 60,04        |
| 12                                     | UJUNG PANDANG    | 7.530                     | 27.068.617.592         | 27.671.398.000         | 23.917.149.858                                    | 86,43        |
| 13                                     | UJUNG TANAH      | 5.606                     | 1.277.802.525          | 1.192.566.000          | 1.228.028.640                                     | 102,97       |
| 14                                     | WAJO             | 10.276                    | 15.655.939.727         | 15.732.887.000         | 14.040.178.303                                    | 89,24        |
| 15                                     | SANGKARRANG      | 2.373                     | 62.405.659             | 60.533.000             | 61.066.245  | 100,88       |
| 16                                     | DAERAH PELABUHAN | 12                        | 4.253.641.113          | 4.417.836.675          | 4.216.710.339                                     | 95,45        |
| <b>JUMLAH</b>                          |                  | <b>372.004</b>            | <b>269.035.712.239</b> | <b>275.000.000.000</b> | <b>213.143.189.013</b>                            | <b>77,51</b> |

We can see in table 3.1 which shows the potential, target and realization of Land and Building Tax at the Makassar City Bapenda in 2022 which has a total target of IDR 275,000,000,000. While the realization of

revenue is IDR 213,143,189,013, this shows that the realization of revenue did not reach the predetermined target.

**(Table 3.2 Potential, Target and Realization of PBB Bapenda Makassar City in 2023)**

| POTENSI, TARGET DAN REALISASI TA. 2023 |                  |                           |                        |                        |   |              |
|--|------------------|---------------------------|------------------------|------------------------|---|--------------|
| NO.                                    | KECAMATAN        | JUMLAH POTENSI/ KETETAPAN |                        | TARGET TAHUN 2023      | REALISASI PENERIMAAN S/D TANGGAL 31 DESEMBER 2023 |              |
|  |                  | OBJEK                     | NILAI                  |                        | JUMLAH  | %            |
| 1                                      | 2                | 3                         | 4                      | 5                      | 6   | 7            |
| <b>KOTA MAKASSAR</b>                   |                  |                           |                        |                        |   |              |
| 1                                      | BIRINGKANAYA     | 74.845                    | 43.678.347.131         | 44.086.518.000         | 28.265.365.068                                    | 64,11        |
| 2                                      | BONTOALA         | 9.049                     | 5.035.780.548          | 4.900.610.000          | 4.834.739.413                                     | 98,66        |
| 3                                      | MAKASSAR         | 12.243                    | 8.885.688.789          | 8.658.364.000          | 8.076.011.390                                     | 93,27        |
| 4                                      | MAMAJANG         | 9.696                     | 6.234.354.752          | 6.611.735.000          | 5.663.548.888                                     | 85,66        |
| 5                                      | MANGGALA         | 51.465                    | 14.726.730.323         | 14.144.998.000         | 7.870.635.423                                     | 55,64        |
| 6                                      | MARISO           | 8.947                     | 8.741.466.104          | 9.373.762.000          | 7.568.238.900                                     | 80,74        |
| 7                                      | PANAKKUKANG      | 33.993                    | 45.111.212.342         | 46.260.743.000         | 35.339.760.667                                    | 76,39        |
| 8                                      | RAPPOCINI        | 35.447                    | 29.572.806.490         | 28.579.034.000         | 24.577.319.715                                    | 86,00        |
| 9                                      | TALLO            | 20.625                    | 10.242.986.350         | 9.973.586.000          | 9.729.288.639                                     | 97,55        |
| 10                                     | TAMALANREA       | 41.584                    | 57.311.926.048         | 50.945.954.000         | 37.168.143.171                                    | 72,96        |
| 11                                     | TAMALATE         | 51.092                    | 43.679.976.970         | 48.151.528.000         | 30.734.260.479                                    | 63,83        |
| 12                                     | UJUNG PANDANG    | 7.521                     | 27.527.101.689         | 27.307.518.000         | 24.773.163.354                                    | 90,72        |
| 13                                     | UJUNG TANAH      | 5.582                     | 1.332.474.478          | 1.306.649.000          | 1.299.292.991                                     | 99,44        |
| 14                                     | WAJO             | 10.270                    | 15.578.541.423         | 15.392.557.000         | 14.089.871.665                                    | 91,54        |
| 15                                     | SANGKARRANG      | 2.375                     | 62.482.418             | 61.201.000             | 61.786.384  | 100,96       |
| 16                                     | DAERAH PELABUHAN | 12                        | 4.253.641.113          | 4.245.243.000          | 4.299.246.503                                     | 101,27       |
| <b>JUMLAH</b>                          |                  | <b>374.746</b>            | <b>321.975.516.968</b> | <b>320.000.000.000</b> | <b>244.350.672.650</b>                            | <b>76,36</b> |

Table 3.2 shows the potential, target and realization of PBB at Bapenda Makassar City in 2023. The target set in 2023 is IDR 320,000,000,000 while the realized revenue is IDR 244,350,672,650. Based on Table 3.1 and Table 3.2, there is a phenomenon that the realization of land and building tax revenue has not reached the target. This is due to a decrease in land and building tax payments made by the community, there are still many taxpayers who are not registered and also because knowledge

of land and building tax is still low, not infrequently there are taxpayers who refuse to be billed for land and building tax or are late in paying land and building tax, this can affect the low revenue of Makassar City's original regional income.

"The sanctions Already clearly settings such as happen delay payment so charged sanctions by 2% per month "

Efforts made by the Makassar City Regional Revenue Agency in overcoming

problems that occur related to the collection of Land and Building Tax are by conducting active collection by providing warning letters, tax assessment letters, and letters of coercion to taxpayers. Conducting counseling or socialization to community leaders by providing motivation about the importance of tax collection as a source of regional revenue used for regional development itself, as well as installing banners and advertisements in print and electronic media containing appeals to taxpayers about the importance of PBB payments so that taxpayers immediately pay off the PBB owed in the SPPT. "There are activities annual from the UN PTD, namely record role model . So we invite Community figures for present and given counseling or socialization like What is it the UN or related flow with the UN. Also routinely conducts billing active and inactive we rarely install banner or to inform to print media regarding this UN ."

## e. Closing

### 5.1 Conclusion

Based on the research conducted at the Makassar City Regional Revenue Agency, it can be concluded that the Land and Building Tax (PBB) collection system generally uses the Official Assessment System, in which the tax authority determines the amount of tax owed by each taxpayer. The system relies on the issuance of the Tax Payable Notification Letter (SPPT), which informs taxpayers of their tax liabilities but does not serve as proof of ownership of land or buildings.

The implementation of this system at the Makassar City Regional Revenue Agency is relatively well-organized, and taxpayers are facilitated by the availability of online services, such as the *Pakinta* application, which allows them to view and pay their Land and Building Tax obligations digitally. However, despite these advancements, challenges remain. Many taxpayers still delay or refuse to pay their taxes, which continues to be a major obstacle to achieving the region's tax revenue targets.

### 5.2 Suggestions

In light of the identified weaknesses in the Land and Building Tax collection system at the Makassar City Regional Revenue Agency, the following suggestions are proposed to improve future performance:

#### 1. **Increase Personnel and Optimize Task Distribution:**

The agency should consider increasing the number of officers involved in tax collection and clearly defining their roles to ensure a more efficient and targeted approach, especially when dealing with delinquent taxpayers.

#### 2. **Enhance Active Collection Measures:**

Strengthening field collections through regular monitoring, door-to-door visits, and issuance of warning letters can help improve compliance among taxpayers who are consistently late in making payments.

#### 3. **Strengthen Public Awareness Campaigns:**

Ongoing public outreach, including socialization programs and digital media campaigns, should be intensified to raise awareness about the importance of timely PBB payments and the consequences of non-compliance.

By implementing these improvements, the agency can better maximize its tax collection efforts and contribute to increasing the region's locally generated revenue.

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