



Strategies Done By The Regional Revenue Management Agency Of Labuhanbatu Selatan Regency In Optimizing Land And Building Tax Receiving

Khairul Abdi Hasibuan

Department of Islamic Economics and Bussiness, Universitas Islam Negeri Sumatera Utara, Indonesia.

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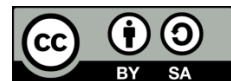
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ABSTRACT

Efforts to receive land and building taxes in South Labuhanbatu are strived to always increase every year, but in practice there are still problems, namely many people who pay less attention to paying taxes, people always wait for the due date to pay taxes, sometimes tax collectors feel difficulty in finding the address of the taxpayer to provide SPPT. This study uses a qualitative approach with data collection techniques through interviews, observations, and documentation, the informants in this study were the head of the section for determination, data management, billing and objections, PBB services, the Head of Control and the people of South Labuhanbatu. Test the validity of the data using triangulation techniques. Data analysis was carried out by data reduction, data presentation, and drawing conclusions. The results of the study show that the strategy carried out by the Regional Revenue Management Agency (PBB) to increase land and building tax revenues is quite good, which has increased for 2 years. Tax payments are made at the Bank of North Sumatra, or other E-commerce on the basis of cooperation, conducting intensive socialization and appeals to villages. The obstacle that hinders increasing PBB revenue in South Labuhanbatu so far is that taxpayers are not in place, and also taxpayers Taxes are always waiting for the due date, lack of awareness of land and building taxpayers, SIMDA applications are often problematic.

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Corresponding Author:

Khairul Abdi Hasibuan,
Department of Islamic Economics and Business
Universitas Islam Negeri Sumatera Utara, Medan
Email: khairulhasibuan2@gmail.com

1. INTRODUCTION

The current strategy for developing a region should be more directed at developing self-reliance in the economic sector. This independence is included in terms of development financing. Local revenue sources in implementing decentralization are regulated in Law

Number 28 of 2009, namely in the context of administering the Government (Putri: 2014). Each region has the right and obligation to regulate and manage its own government affairs in order to improve the efficiency and effectiveness of the administration of government in order to provide services to the community. In the context of implementing the operationalization of governance, regions are allowed to impose levies on the community. Based on the 1945 Constitution of the Republic of Indonesia, the real year has the right, owns, controls and benefits from the land and buildings (Rahman, 2011:41).

One way to meet the operational needs of government administration can be obtained from the tax sector. Tax is a mandatory contribution of the people to the state. This tax proceeds will be used to finance the government's own activities. Regional Tax is a tax that is determined by the regional government by means of a regional regulation (PERDA), whose collection authority is carried out by the regional government and the proceeds are used to finance government spending and PAD. Taxes according to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning the provisions of taxation procedures in Article 1 paragraph 1 reads that tax is a taxpayer's contribution to the state owed by an individual or entity that is coercive under the Act. by law, without receiving direct compensation and being used for the purposes of the state for the greatest prosperity of the people.

In the implementation of the collection of land and building taxes, it is not always the duty of the tax office employees, but also through the cooperation of local government officials and related officials, and the cooperation of the taxpayers themselves can help smooth land and building tax receipts. Laksito (2014) explains that, basically, the factor that can hinder taxpayers is the issue of public awareness, where people need to be given direction that taxes are the obligation and right of every citizen to participate in development. In addition, having awareness in paying taxes arises from the motivation of taxpayers, there is one external factor that also affects taxpayers in complying with or not paying taxes, namely tax sanctions.

Currently, South Labuhanbatu Regency as part of the province of North Sumatra certainly requires substantial funds in carrying out regional development activities in various sectors. The development funds are managed entirely by the government and are sourced from the local government of South Labuhanbatu Regency itself. The source of financing for government needs which can be known as local revenue (PAD) comes from the processing of resources owned by the region in addition to other regional tax revenues. In line with efforts to increase and explore sources of local tax revenue, the local government of South Labuhanbatu Regency is actively trying to increase and explore sources of regional revenue, especially revenues originating from the region itself. In an effort to increase regional income, it can be done with Intensification and Extensification of Regional Tax Revenue in Supporting Regional Original Income (PAD), economic development and community welfare. Where the more optimal the local tax, the higher the opportunity to build the regional economy and prosper the community. The potentials that exist in Nagan Raya Regency should be further maximized to be able to increase regional revenue sources. Tax intensification and extensification activities in supporting PAD Regional Original Income are carried out to explore the tax potential that exists in South Labuhanbatu Regency.

Siagian (2016: 29) states that strategy is a series of fundamental decisions and actions made by top management and implemented by all levels of an organization in order to achieve the goals of the organization. Meanwhile, David & David (2015:39) explain that strategy formulation includes developing a vision and mission, identifying the organization's external opportunities and threats, determining internal strengths and weaknesses, setting long-term goals, generating alternative strategies, and selecting specific strategies to pursue. Strategy formulation includes

deciding what new businesses to enter, what businesses to leave, whether to merge or form a joint venture, and how to avoid takeovers. Strategy can be interpreted as a careful plan of activities to achieve specific goals.

But in general, strategy can be interpreted as a tool to achieve goals. One of the important factors that influence the strategy of increasing land and building tax revenues is the economic aspect of the area. Strategy is planning a comprehensive master, which explains how the company will achieve all the goals that have been set and based on the mission that has been set previously. In macroeconomics, the development performance of a region can be seen through its economic growth rate which can be measured by the level of regional income development. The higher the rate of economic growth, the better the development performance of a region.

According to Prof. Dr. P. J. A. Adriani (Setu Setywan: 2009), taxes are public contributions to the state treasury (which can be forced) owed by those who are obliged to pay them according to general regulations (laws) with no return of achievement that can be directly appointed and whose purpose is to finance According to Waluyo and Ilyas (2004:4), taxes are contributions to the State treasury (which can be imposed) owed by those who are obliged to pay them according to regulations, without getting performance back, which can be directly appointed and its purpose is to finance general expenditures related to the tasks of the State administering the government.

According to Rahman (2011: 41) Land and Building Tax (PBB) is a contribution imposed on people or entities that actually have the right, own, control and benefit from the land and buildings. According to Soemitro (2006:1) Land and Building Tax is a tax imposed on immovable property, therefore what is important is the object and therefore the condition or status of the person or entity that is the subject is not important and does not affect the amount of tax, it is also called objective tax.

2. RESEARCH METHODE

This research was conducted with a qualitative approach supported by the triangulation method. This research was conducted at the regional revenue management agency BPPD, South Labuhanbatu City. The implementation time of this research began in January and February 2021. The sample or informant in this study was the head of the section for determination, data management, billing and objections and PBB services, the Head of Control and the people of South Labuhanbatu City. The information retrieval technique uses purposive sampling, which is a way of selecting informants who are selected based on certain considerations and goals who are considered to know the problem in depth and can be trusted. Data collection techniques using the method of observation, interviews and documentation. Sources of data in this study are primary and secondary data sources. The data analysis technique uses data reduction, data presentation and conclusion drawing. The credibility test or the level of trustworthiness of the data uses triangulation techniques, namely interviews, observations and documentation.

This research is based on data collection and processing carried out by:

1. Observation (Observation), data collection is carried out by conducting direct observations of the documents used on the object under study;
2. Interview, which is a data collection technique carried out to find out things from respondents who are more in-depth and the number of respondents is small or small. Interviews were conducted to obtain initial information about the existing problems, so as to determine the problems that must be studied. To get a more complete picture,

interviews were conducted with related employees in order to obtain the information needed in the study.

3. Documentation, is a technique of collecting data from documents related to the object of research as evidence to support research problems. For the type of data in the form of written documents, documentation techniques will be carried out on documents that are relevant to the focus and have relevance to the proportion of this research.

3. RESULT AND ANALYSIS

Land and Building Tax Revenue in South Labuhanbatu Regency Target and Realization of Land and Building Tax in South Labuhanbatu Regency 2018-20120.

Table 3.1 Targets and Realization of Land and Building Taxes in South Labuhanbatu Regency 2018-20120

Tahun	Target	Realisasi	Persentase %
2018	5.466.121.317	3.045.678.070	55,7%
2019	5.483.167.086	3.249.227.037	59,9 %
2020	4.921.585.309	2.949.559.422	59,9%

Based on the table above, the target and realization of land and building tax in South Labuhanbatu Regency which is set annually has increased and decreased, and from the table above it can be seen that from 2018 to 2020 the realization of land and building tax revenue did not reach the target. the largest occurred in 2019 which amounted to Rp. 3,249,227,037 and when viewed from the realization of the smallest revenue occurred in 2020 with a total realization of Rp. 2,949,559,422 with a percentage of 59%, the decline in the realization of revenue in 2020 due to covid 19 the economy has also decreased. However, if you look at the target setting every year the target has never been achieved, with the non-achievement of the target in 2018 to 2020, it is possible that the strategy carried out by the South Labuhanbatu BPPD is not optimal.

Constraints that occur in every process of implementing policies, especially land and building tax revenues, must face various obstacles. This constraint is reasonable to face considering that the process carried out is related to tax rights and obligations, both by the local government of South Labuhanbatu district as tax authorities and the community as taxpayers.

Constraints that occur internally and externally; 1). Lack of awareness of land and building taxpayers. 2.) SIMDA applications such as sismiop and sympathetic are often problematic. 3). Limitations of government officials or apparatus that are not proportional to the number of taxpayers being audited. 4). The competence of the officers in terms of the ability to master the regulations regarding taxation, especially land and building taxes.

4. CONCLUSION

Land and building tax revenues are strived to always increase every year to grow the regional economy. The strategy for increasing PBB payments in South Labuhanbatu is quite good, seen from the increasing realization of revenues in 2018 and 2019, and the declining realization of revenues in 2020 due to covid 19 appearing to make the economy decrease. By paying land and building taxes in collaboration with the Bank of North Sumatra and E-commerce, and always outreaching to villages, and making competitions, in a way like this that can help people pay taxes always smoothly and on time, with a strategy like this will also increase the income of PBB

Labuhanbatu Selatan. The obstacle that hinders the increase of PBB revenue in Labuhanbatu Selatan is that the taxpayers are not in place, and also the taxpayers are always waiting for the due date which makes the Government restless regarding tax collection. The solution is to always carry out socialization to the community, provide appeals, so that people are not late to pay taxes and hold free fines every year as well as increase human resources and community participation in the management and payment of PBB.

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