



## The Role of the Land and Building Tax Collection System in Optimizing the Achievement of Original Income Target in Tanjung Anom Village

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### ABSTRACT

This study aims to analyze the implementation of the Rural Land and Building Tax (PBB-P2) collection system in Tanjung Anom Village, Pancur Batu District, Deli Serdang Regency. This study was conducted with a qualitative approach, using data collection methods through observation, interviews, and documentation. The data collected includes the process of registration, determination, payment, billing, and supervision of PBB-P2 receipts. The results of the study indicate that the implementation of the PBB-P2 collection system in Tanjung Anom Village has been running in accordance with the established Standard Operating Procedure (SOP). The process includes registration of tax objects, determination of Taxable Object Sales Value (NJOP), payment through collectors and designated places, and billing with bills and administrative actions in accordance with applicable laws. However, obstacles are still found, namely the lack of public understanding of the function and benefits of taxes and the ineffective application of legal sanctions

## **INTRODUCTION**

Law of the Republic of Indonesia No. 2 of 2015 which ratifies the Government Regulation in Lieu of Law No. 2 of 2014 concerning Amendments to Law No. 23 of 2014 concerning Regional Government stipulates that all regional government affairs are the responsibility of the regional government. Currently, regional governments are given full authority to design, implement, monitor, control, and evaluate various regional policies. This authority includes managing government affairs independently with clear responsibilities and in accordance with the potential of each region based on applicable regulations.

Each region has autonomy in determining financial policies in accordance with applicable regional regulations. The policy is designed to encourage an increase in Regional Original Income (PAD). Regional financial conditions greatly affect the characteristics, forms, and planning of programs to be implemented by the regional government. However, increasing PAD needs to be viewed in a broader scope, not only limited to the interests of each region, but also in the context of an integrated national economy. With PAD, regional dependence on funds from the central government can be minimized. Therefore, regional governments are given the freedom to optimize regional potential to increase PAD. Based on Law No. 33 of 2004 Article 6 concerning Regional Balancing Funds, PAD sources consist of several elements, namely regional taxes, regional levies, and other legitimate sources of income. Among these components, regional taxes provide the most significant contribution to PAD.

Tax is an obligation imposed by the government on the community based on the law, is mandatory, and is the obligation of taxpayers. Tax payments are made without direct compensation and are used to fund various state needs, including the implementation of government and development. Tax is one of the main sources of state revenue that functions as a means of collecting funds (budgetary function) and a government policy instrument in regulating the economy and social activities (regularend function). According to Mardiasmo (2019), tax is a mandatory contribution from the community to the state based on the law, without direct compensation, which is used to finance general needs. The Indonesian government currently prioritizes the tax sector as the main contributor to the State Budget (APBN), where more than 80% of state revenue comes from tax revenues. Thus, the active role of the community as Taxpayers (WP) is very much needed to support the sustainability of state financing.

One type of regional tax that plays an important role in supporting Regional Original Income (PAD) is the Rural and Urban Land and Building Tax (PBB-P2). After the issuance of Law Number 28 of 2009, the management of PBB-P2 was transferred from the central government to the regional government. This transfer was based on several main considerations, including,

1. Local Origin: PBB-P2 is considered more relevant to regional needs because the tax object is immobile and the tax benefits are enjoyed directly by the local community (the benefit tax-link principle).

2. Increasing PAD: The management of PBB-P2 by regions is expected to be able to increase PAD and improve the structure of the Regional Revenue and Expenditure Budget (APBD).
3. Improving Public Services: This transfer aims to encourage increased accountability, transparency, and efficiency in tax management.
4. International Practice: Based on experience in many countries, PBB-P2 is included in the local tax category.

The implementation of PBB-P2 involves several stages, such as registration, determination, payment, collection, and supervision. Since 2014, all districts/cities in Indonesia have started implementing PBB-P2 collection, including in Tanjung Anom Village, Pancur Batu District, Deli Serdang Regency, North Sumatra. However, in Tanjung Anom Village, there are various challenges in optimizing PBB-P2 collection. One of them is the large number of Taxpayers who do not reside in the village. This often complicates the collection process, especially if the Taxpayer has moved without providing new address information. This difficulty has an impact on the realization of PBB-P2 receipts which are not optimal, thus affecting its contribution to PAD.

According to the theory of optimizing regional income put forward by Halim (2020), the success of regional tax management is highly dependent on the effectiveness of the collection system, the level of community participation, and the support of information technology in the tax administration process. Therefore, this study focuses on the analysis of the role of the Land and Building Tax collection system in achieving the Original Income target of Tanjung Anom Village. Based on the description above, this study aims to evaluate the role of the PBB-P2 collection system in optimizing the achievement of PAD targets in Tanjung Anom Village. This study will provide an overview of the effectiveness of SOP implementation, identification of obstacles, and recommendations for strategies to increase tax revenue based on intensification, extensification, and technological innovation.

## **LITERATURE REVIEW**

### **Accounting**

Accounting is a systematic process that involves recording, classifying, and reporting financial transactions to provide relevant information to those in need. According to Reviandani and Pristyadi (2019), accounting includes the activities of recording, classifying, summarizing financial transactions that occur in an organization, as well as presenting and interpreting the results. Accounting functions as a tool that helps in decision making, including in regional financial management, such as optimizing tax revenues.

### **Regional Original Income**

Regional Original Income (PAD) is all income obtained by a region from economic sources originating from the region's original potential. PAD is divided into four categories, namely regional taxes, regional levies, results of management of separated regional assets, and other legitimate income. According to Law Number 33 of 2004, PAD is income collected by the regional government based on regional regulations that are in line with statutory

provisions. PAD sources include income from regional taxes, regional levies, management of separate regional assets, and other legitimate income from local resources.

### **Tax**

Tax is a mandatory contribution in the form of money or goods collected by the government based on applicable legal regulations. Tax functions as the main source of state revenue used to finance the provision of collective goods and services in order to achieve general public welfare. Mardiasmo (2019) explains that tax is a compulsory contribution from the people to the state in accordance with the law, without direct compensation to taxpayers. Funds collected through taxes are managed as state treasury and allocated for government spending. In addition, taxes are also an important instrument in equitable development, one of which is through Land and Building Tax (PBB), which plays a role in supporting the management of regional resources.

### **Land and Building Tax**

Land and Building Tax (PBB) is a state tax imposed on land and/or buildings owned, controlled, or utilized by individuals or entities. Based on Law Number 12 of 1985 which was updated by Law Number 12 of 1994, PBB aims to contribute to national development. This tax is one of the significant sources of Regional Original Income (PAD), especially to support infrastructure development and the provision of public services at the village level.

According to Azhary (2024), Law No. 12 of 1994 defines "Earth" as the surface or body of the earth, including the upper and lower parts, which include land and inland waters such as swamps, ponds, and other waters, to the sea area of the Republic of Indonesia. Meanwhile, "Building" is defined as a technical construction that is planted or placed permanently on land and/or waters, which is used as a residence, place of business, or location for other business activities.

### **Standard Operating Procedure (SOP)**

SOP is a technical guideline that regulates the procedures for PBB-P2 services so that they run properly according to regulations. In this study, SOP includes service steps from registration to supervision. This guideline refers to the "General Guidelines for Rural and Urban Land and Building Tax Management" (Directorate General of Fiscal Balance, 2014). The Main Stages of PBB-P2 Collection are:

#### **a. PBB-P2 Registration**

PBB-P2 registration is the initial process for collecting taxable object data. Based on the Regulation of the Minister of Finance of the Republic of Indonesia No. 48/PMK.03/2021, registration is carried out by taxpayers or tax authorities to enter taxable objects into the administration system.

#### **b. Determination of PBB-P2**

Determination is an activity carried out by the tax authorities to determine the amount of tax payable, including: determination of NJOP, SPPT, SKPD, and Regional Tax Overpayment Determination Letter (SKPDLB). According to Article 79 of Law 28/2009, the basis for imposing PBB-P2 is NJOP. NJOP is determined by a Decree of the Head of Region. The amount of NJOP is

determined every three (3) years, except for certain tax objects that can be determined annually.

**c. PBB-P2 Payment**

After the taxpayer receives the tax assessment by obtaining SPPT or SKPD, the taxpayer must complete the payment of his/her tax obligations owed to the region before the payment and deposit due date that has been determined. In paying PBB-P2, taxpayers can make payments in the following ways:

1. Payment via collection officer
2. Payment via designated payment location
3. Payment via electronic payment gateway

**d. PBB-P2 Billing**

1. General Provisions for PBB-P2 Collection. Collection is an action taken so that taxpayers can pay off their tax debts by giving warnings, warnings, making immediate and simultaneous collections, notifying Distress Letters, proposing prevention, carrying out confiscations, taking hostages, and selling confiscated goods through auction.
2. Regional Tax Bill (STPD) PBB-P2
3. PBB-P2 Collection Implementation Period
4. Collection Actions Outside the Implementation of Seizure. This is done in accordance with Law Number 19 of 2000 concerning Amendments to Law Number 19 of 1997 concerning Tax Collection with a Distress Warrant.

**e. Supervision of PBB-P2 Revenue Realization**

The amount of tax revenue or the achievement of tax revenue targets is influenced by the level of public awareness to pay taxes. This does not only apply to types of taxes paid directly by taxpayers, but also types of taxes paid based on provisions, such as PBB-P2. In general, there are two efforts that can be made to increase PBB-P2 revenue, namely:

1. Intensification Method, namely conducting effective and efficient collection of existing PBB-P2 objects and subjects. For example, through increased supervision, counseling, potential calculations, and services involving government elements up to the village/sub-district or RT/RW level if necessary.
2. Extensification method, namely making efforts to attract new taxpayers through new data collection and registration.

**METHODOLOGY**

The research approach used in this study is a qualitative approach. This research was conducted in Tanjung Anom Village, Pancur Batu District, Deli Serdang Regency. The data sources used consist of primary data and secondary data. Data collection techniques include observation, interviews, and documentation. Observations are carried out by directly observing the research object at the research location. Interviews are conducted by interacting directly with informants to obtain in-depth data, while documentation is carried out by collecting data from documents or archives that are relevant to the research topic. Data analysis is carried out using a descriptive method, namely by

analyzing and presenting data as it is to provide a detailed picture of the phenomenon being studied.

## **RESULTS AND DISCUSSION**

### **PBB-P2 Registration**

The Village Land and Building Tax Registration Procedure (PBB-P2) is carried out by referring to the established Standard Operating Procedure (SOP), with the following stages:

- a) Registration of PBB-P2 Objects
- b) SPOP (Tax Object Notification Letter) must be filled in clearly, correctly and completely.
- c) SPOP forms are available and can be obtained through Dispenda/DPPKAD or other designated locations.
- d) Officers carry out activities to register PBB-P2 objects and subjects
- e) Coordinate with the land office or related agencies for legal certainty
- f) PBB-P2 costs are charged to the Regency/City APBD
- g) Special objects of PBB-P2 use the Special Object Worksheet (LKOK).

In Tanjung Anom Village, PBB-P2 registration has been carried out in accordance with the procedure. Taxpayers fill out the SPOP form at the Tanjung Anom Village Law Office. Officers ensure that the data filled in is in accordance with the correct information, and maintain the confidentiality of taxpayer data. Cooperation efforts with the land office are made to ensure legal certainty so that there is no arbitrariness. Special objects or additional information are recorded through LKOK or other additional notes provided by taxpayers. The costs for implementing this activity are borne by the Regency/City APBD.

### **Determination of PBB-P2**

The PBB-P2 Determination Procedure is carried out through the following SOP:

- a) Determination of NJOP (Taxable Object Sales Value)
- b) Determination of SPPT as the basis for tax collection
- c) Determination of SKPD (Regional Tax Determination Letter)
- d) Determination of SKPDLB (Regional Tax Overpayment Determination Letter)

In Tanjung Anom Village, the determination of PBB-P2 is carried out with a predetermined procedure. The determination of NJOP is carried out based on the Decree of the Regional Head and is carried out every three years, except for certain objects that are determined annually. The calculation of NJOP is carried out by subtracting the total NJOP from NJOPTKP (Non-Taxable Object Sales Value), with a base value of IDR 10,000,000.00 which can differ in each region. The determination of SPPT is the basis for tax collection, while SKPD is used to determine the amount of principal tax to be paid. Meanwhile, SKPDLB is issued to overcome excess tax payments by taxpayers.

### **PBB-P2 Payment**

Payment procedures are carried out based on the following SOP:

- a) Payment via collection officer
- b) Payment through designated payment locations
- c) Payment via electronic methods

In Tanjung Anom Village, the PBB-P2 payment procedure has been running in accordance with existing provisions. Taxpayers can pay through collection officers such as the head of the guard or meweteng, who come directly to the taxpayer's residence. After the payment is made, the officer provides a paid-in mark on the taxpayer's SPPT. Furthermore, the amount of the bill collected will be paid to the bank by the Finance Department of the Tanjung Anom Village Government. Proof of payment is then submitted to the head of the guard or meweteng to be forwarded to the taxpayer concerned. The payment process can also be done through an officially designated place.

#### **PBB-P2 Billing**

The billing procedure is carried out based on the following SOP:

- a) General provisions for PBB-P2 billing
- b) Regional Tax Bill (STPD)
- c) Time period for PBB-P2 billing
- d) Collection actions outside the implementation of seizure are carried out in accordance with Law Number 19 of 2000 concerning Amendments to Law Number 19 of 1997 concerning Tax Collection by Distress Warrant.

In Tanjung Anom Village, PBB-P2 collection has been carried out by following the procedure. Collection is carried out through SPPT, SKPD, and STPD. If the taxpayer does not pay their taxes on time, then the STPD will be given along with administrative sanctions in the form of 2% interest. Collection is carried out through active visits to the taxpayer's residence by officers such as the head of the guard and meweteng. If the collection fails and further action is needed, a letter of compulsion is issued in accordance with the provisions of Law Number 19 of 2000 concerning Tax Collection with a Letter of Compulsion.

#### **Supervision of PBB-P2 Revenue Realization**

The revenue monitoring procedure is carried out to ensure taxpayer awareness and revenue realization runs optimally. This supervision includes:

- 1) Public awareness in paying Land and Building Tax
- 2) Public understanding of the function of taxes is not yet optimal
- 3) The lack of firm application of legal sanctions for tax payment obligations

In Tanjung Anom Village, the results of monitoring show that public awareness in paying PBB-P2 is quite good. However, understanding of the function and benefits of taxes still needs to be improved through ongoing socialization. Although most people are already obedient in paying taxes, the implementation of effective legal sanctions is still a challenge, because social sanctions are considered more effective than confiscation or other legal actions. Socialization related to the benefits of paying taxes needs to be improved so that taxpayers understand their contribution in supporting regional and national development.

## **Discussion**

This study confirms that the success of the implementation of the Rural and Urban Land and Building Tax (PBB-P2) collection system in Tanjung Anom Village in optimizing the achievement of the Regional Original Income (PAD) target does not only depend on compliance with the Standard Operating Procedure (SOP), but is also influenced by social aspects, such as the level of public awareness and understanding regarding the importance of taxes. Therefore, a holistic approach that integrates technical and social aspects is a key factor in ensuring the sustainability and effectiveness of this collection system. Strategies that can be carried out to overcome obstacles in PBB-P2 collection are through intensification and extensification. The intensification strategy can be carried out by increasing supervision of registered taxpayers and conducting ongoing counseling to build taxpayer awareness of their obligations. Meanwhile, the extensification strategy focuses on data collection and registration of new taxpayers to expand the base of tax objects subject to PBB-P2 collection.

In addition, the implementation of integrated information technology is one of the effective solutions in increasing efficiency and transparency in the tax collection process. Information technology can be applied in all stages of PBB-P2 collection, starting from registration of tax objects, determination of tax values, payment processes, to supervision of receipts. With the implementation of this digital system, taxpayers will be facilitated in fulfilling their obligations, especially for those who live outside the region.

Based on the results of this study, the main recommendations that can be given include:

1. **Strengthening Public Education:** Continuous socialization needs to be done to increase public understanding of the function and benefits of paying taxes as a source of funding for regional development. This program must reach all levels of society, both through direct activities and effective information media.
2. **Implementation of Strict Legal Sanctions:** Although persuasive approaches have been taken, the implementation of stricter legal sanctions can be the last step to encourage compliance of delinquent taxpayers. These sanctions must be implemented fairly and in accordance with applicable provisions in order to remain effective without causing dissatisfaction among taxpayers.
3. **Development of an Inclusive Electronic Payment System:** Electronic payment methods can be a solution to simplify the tax payment process and reduce the potential for administrative errors. Therefore, the development of payment channels that are inclusive and easily accessible to all taxpayers needs to be prioritized.
4. **Taxable Object Sales Value (NJOP) Data Update:** NJOP data used as the basis for PBB-P2 collection must always be updated to reflect the actual economic conditions and market value. Periodic updates will ensure fairness in tax determination and reduce taxpayer dissatisfaction due to differences in value that do not correspond to actual conditions.

With these steps, it is expected that the optimization of the achievement of the Regional Original Income (PAD) target in Tanjung Anom Village can run sustainably. This integrated approach between technology, effective supervision, and social education will not only increase tax revenues, but also support equitable sustainable and accountable development at the village level.

The results of this study indicate that the implementation of the PBB-P2 collection system in Tanjung Anom Village is running in accordance with the established SOP, starting from registration, determination, payment, to billing. However, there are still several aspects that need to be improved, especially related to public understanding of the function of taxes and the application of strict sanctions. Continuous socialization is one of the recommendations to increase taxpayer awareness and minimize obstacles in the realization of local revenue receipts.

## **CONCLUSION**

The results of this study indicate that the implementation of the PBB-P2 collection system in Tanjung Anom Village is running in accordance with the established SOP, starting from registration, determination, payment, to billing. However, there are still several aspects that need to be improved, especially related to public understanding of the function of taxes and the application of strict sanctions. Continuous socialization is one of the recommendations to increase taxpayer awareness and minimize obstacles in the realization of local revenue receipts.

## **FURTHER STUDY**

This study still has limitations so that further research is needed related to the topic of The Role of the Land and Building Tax Collection System in Optimizing the Achievement of Original Income Target in order to perfect this study and increase insight for readers.

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