



Strategy For Increasing Land and Building Tax in Kendari City

Samsuddin Rahim

Doctoral Program of Management Science, Halu Oleo University

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Representative e-mail: -

ABSTRACT

This study aims to analyze the strategy adopted by the Kendari City Government to increase land and building taxes to support the increase in Kendari City's local revenue. The object of the research is the Regional Revenue Service of Kendari City. The data was collected by using literature study, interviews and observations. The research informants were 16 people who were determined purposively. Observation phenomena included internal and external aspects. Research data were analyzed using SWOT analysis.

The results of the research are strategies that are carried out to increase land and building tax revenues in Kendari City by implementing aggressive strategies, in the form of: a) conducting tax determination effectively, b) attracting new taxpayers through data collection and registration, c) streamlining the role of collectors at the village level, d) Streamlining the role of the coordination team at the sub-district level, e) optimizing IT-based PBB data management, f) implementing a geographic information system for setting taxes online.

Keywords: Strategy, Land and Building Tax.

I. INTRODUCTION

Regional development of an area is influenced by several factors, one of which is the economic factor of the area (Budiharsono, 2005). If the income or source of funds of an area increases, it will have an impact on economic growth in the region. Local governments that make regional economic development strategies can make the community participate in shaping the desired regional economic structure. With planned regional economic development, taxpayers and investors can also be moved to seek economic improvement, Darwanto (2002).

The current national development paradigm is towards equitable and balanced development, this is realized through regional autonomy policies and central and regional financial balance as regulated in the Law of the Republic of Indonesia No. 32 of 2004 concerning Regional Government and Law of the Republic of Indonesia No. 33 of 2004. 2004 concerning the balance of regional finances between the center and the regions, districts and cities have broad authority in making development plans in their respective regions. The success of regional development needs to be supported by the strength of the funds owned by the regions; therefore, the government is obliged to seek the availability of the required funds with various efforts.

Each region must be responsible for the income and expenditure of their respective regions. This is in accordance with article 155 paragraph (1) of Law Number 32 of 2004 concerning regional government which states "the implementation of government affairs under the authority of the region is funded from and at the expense of the regional revenue and expenditure budget. greater capacity than before decentralization.

In order to finance the implementation of regional activities, regional concerns arise, because the implementation of regional autonomy and fiscal decentralization has consequences for regional governments to be more independent both from the financing system and in determining the direction of regional development in accordance with the priorities and interests of the people in the region. This is due to the problem of increasing costs needed by local governments for public services (fiscal *need*), while the growth rate of regional revenues (fiscal *capacity*) is insufficient (Suwandi, 2004), thus creating a fiscal gap (fiscal *gap*). must make efforts to increase regional *fiscal capacity* (fiscal *capacity*) to reduce dependence on financing from the center in order to overcome the fiscal gap.

The independence of a region in the financial sector can be seen from how big the contribution of Regional Original Revenue (PAD) to the Regional Revenue and Expenditure Budget (APBD) is.

In relation to granting autonomy to regions in planning, exploring, managing and using regional finances in accordance with conditions in the regions, PAD can be seen as one of the indicators or criteria to measure the dependence of a region on the center (Insukrindo in Yusrin 2010).

In the implementation of regional autonomy, the government must be able to identify potential sectors as the driving force of regional development, especially through efforts to develop the potential of Regional Original Income (PAD). The development of regional self-reliance potential through PAD can be reflected in the capacity to develop potential and community participation through taxes and levies.

The application of regional taxes and regional retributions as sources of regional revenue is basically not only the business of the regional government as the party that determines and collects regional taxes, but also relates to the community in general. Those who fulfill the provisions stipulated in the regional tax regulations and who enjoy the services provided by the regional government must pay the regional taxes owed. This shows that in the end the process of collecting regional taxes and regional levies will put a burden on the community. Therefore, the public needs to understand the provisions of local taxes clearly in order to fulfill their obligations with full responsibility.

Currently in Indonesia, especially in the regions, the withdrawal of economic resources through regional taxes and regional levies is carried out with clear legal rules, namely by regional regulations and regional head decisions so that they can be applied as a source of regional revenue (Siahaan, 2005: 5)

So far, regional levies in the form of regional taxes and regional levies are regulated based on Law Number 18 of 1997 concerning Regional Taxes and Regional Levies as amended by Law Number 34 of 2000 and has been replaced by Law Number 28 of 2009 concerning Regional Taxes. and Regional Levies which came into force on January 1, 2010. Law Number 28 of 2009 concerning Regional Taxes and Levies (PDRD) was prepared with two main passions, firstly, Regions (provinces and districts/cities) can more freely finance various programs and activities with financing certainty, secondly: increasing certainty for local communities and the business world (Insukrindo, 2010). In addition to the law above, the Kendari City Government also issued Kendari City Regional Regulation Number 2 of 2011 concerning Regional Taxes and Regional Levies.

II. LITERATURE REVIEW

Tax Concept

The definition of tax according to Prawiramidjaja (1998), that tax is a levy carried out by the government with juridical coercion to obtain tools to finance government expenditures without giving anything in return for the levy. According to Sudarsono (1994) taxes are contributions to the State that can be imposed. which is owed by those who are obliged to pay it which according to regulations cannot get performance back which can be directly appointed and used to finance general expenses related to the implementation of the State's duties to administer the government.

Local tax

Siahaan (2005) and Mardiasmo (2006), state that local taxes are mandatory contributions owed by individuals or entities to regions that are coercive under the law, without getting a balanced direct reward, which can be enforced based on regulations per law. applicable laws and regulations, which are used to finance the implementation of regional government and regional development.

The Concept of Regional Original Income (PAD)

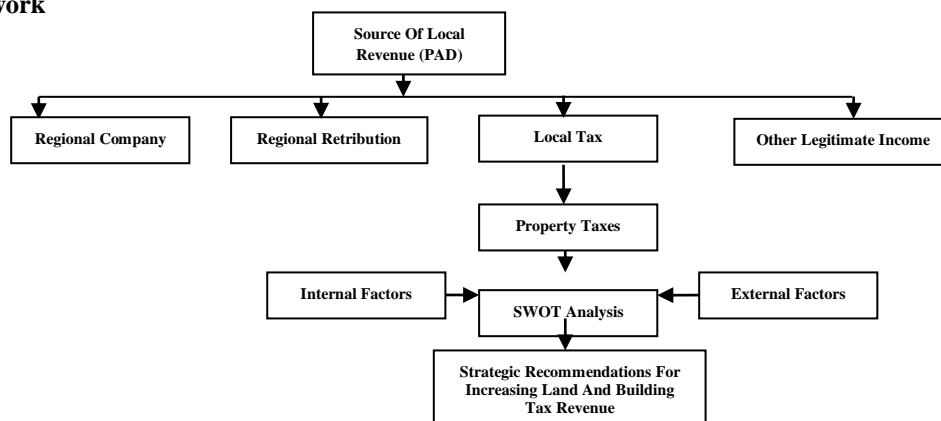
Regional Original Revenue (PAD) is a manifestation of a region's ability to obtain revenue potential and how this potential can be realized optimally, without compromising other sources of revenue. .

In connection with the above, Lee and Snow (1997) suggest that if the local government will increase local tax revenues, then the local government should take into account the ability to pay of the people in the area by considering social, economic and political aspects.

Strategy Concept

The term strategy comes from the Greek strategos, or strategus with the plural word strategy, Strategos means general, but in Ancient Greek it often meant a state officer with broad functions. representing 10 tribes in Greece. Until the 5th century, political power, especially foreign policy of the strategic group was increasingly widespread (Momigliano in Salusu, 2000).

Conceptual Framework



III. RESEARCH METHOD

Research design

This study uses a qualitative and quantitative descriptive model where the data obtained from various approaches such as interviews, observations that have been written in field notes, personal documents, official documents, and so on, are then interpreted to answer the research objectives that have been previously set. During the research, the facts and characteristics of the objects studied systematically are then interpreted based on theories and literatures related to the research methods and objectives. This method aims to provide a fairly clear picture of the problem under study.

Variable Operational Definition

1. Land and building tax are a tax that is material in nature in the sense that the amount of tax payable is determined by the condition of the object, namely land/land and/or building.
2. Strategy is a pattern of activities and approaches that are planned and incremental in nature in responding to strategic issues that arise in an effort to increase regional tax and levy revenues in Kendari City by paying attention to aspects of internal weaknesses and strengths as well as external opportunities and threats. land and building tax of Kendari City,

Unit of Analysis, and Informants

Unit of Analysis

The unit of analysis is a certain unit that is calculated as a research subject (Arikunto, 2005). Based on this definition, the unit of analysis in this study is a good and appropriate strategy in order to increase Kendari City land and building tax revenue.

Informant

Based on the Unit of Analysis above, the prospective informants in this study were set at 16 (sixteen) people. Research informants were determined purposively based on research interests, so that they were determined to be informants who had direct involvement and were quite influential in the implementation of strategies to increase land and building tax revenues, namely:

1. Head of the Kendari City Revenue Service, 1 person.
2. Each sub-district in Kendari City has 10 sub-districts, or 10 sub-districts.
3. Head of Regional III Revenue Management Division, 1 person.
4. Head of Section for Data Collection, Determination and Objections for Region III, 1 person.
5. Head of Billing, Verification and Reporting Section, 1 person
6. Regional III Revenue Management IT staff, 2 people.

Data collection technique

1. Field (Field Research) consists of:

- a. Interviews, namely data collection techniques that are carried out openly without a list of binding questions, but still lead to the information needed in research. Interviews were conducted on informants to obtain information about objects and data needed for research purposes. Interview activities were also carried out specifically, free of depth (in-depth interviews).
 - b. Documents, namely data collection techniques through retrieval of documents on various reports, journals and regional regulations relevant to the research.
2. Literature Study is a model of collecting data from various documents and books, as well as supporting literature from various relevant experts in accordance with the research objectives.

Data Type

The types of data in this study consisted of 2 (two) namely:

1. Primary Data is the entire research data obtained directly through in-depth interviews.
2. Secondary data is data obtained from relevant agencies sourced from various documents, scientific journals, reports, books, and other materials, which contain the information needed in this research.

Data analysis technique

The research was conducted with one main objective, namely to answer research questions to reveal certain social or natural phenomena. To achieve this main goal, researchers collect data, process data, make analysis and interpretation. Data analysis is the process of simplifying data into a form that is easier to read and interpret (Effendi and Singarimbun, 1995:263).

V. DISCUSSION AND SUGGESTION

Discussion

Strategy Formulation with SWOT Matrix

Based on the results of the SWOT analysis, there are several strategic issues that can be carried out by the Kendari City Regional Revenue Service, namely:

A. Strength Opportunities (SO) issue group

1. Optimizing the Land and Building Tax (PBB) Intensification and Extensification Program.

Improved management of all potential regional income which can then be directly realized, with professional management, support from reliable human resources, and followed by the ease of operation of information systems and the latest supporting technology to improve performance and services. How to make the collection of tax intensification effective is PBB and streamline the way it is collected on existing objects and subjects, for example

by calculating potentials, counseling, improving supervision and services. Meanwhile, the extensification method is to make efforts to increase PAD by attracting new taxpayers through data collection and registration.

2. Carry out data collection and tax determination effectively

Potential land and building taxes can be identified, of course starting with data collection activities. The data collection is vacant land that has not been recorded or new buildings that have not been recorded. For the Regional Revenue Service, to obtain accurate data related to tax objects and taxpayers, it is necessary to cooperate with the village. The steps taken by the Kendari City Revenue Service include:

- a. Appointing collectors in charge of the urban village to collect data on taxpayers and billing taxpayers.
- b. Form a team at the sub-district level in charge of coordinating data collection and collection of land and building taxes for taxpayers.
- c. Having advanced technology in the form of JPS to be able to monitor from the air the number of houses (buildings) that are taxpayers and at the same time determine taxes based on their NJOP.

The taxation sector is a source of regional revenue; therefore, the Kendari City Government continues to strive to make land and building taxes a source of financing in order to realize the desired expectations such as widening the by-pass road through a multi-year project funded from local taxes.

3. Build cooperation with the community in collecting land and building taxes.

Through a team formed at the sub-district level and collectors who work in the village, they can build intense communication with the community so that the community can report the construction of new houses (buildings) to be recorded as taxpayers. Besides, cooperation with the community is also built to increase public awareness to pay taxes on time.

B. WO Strategy

This strategy is used to take advantage of opportunities and minimize weaknesses

- a. The existence of a Tax Coordination Team in the District and Collectors at the Village Level With a team of coaches in the sub-district will greatly support the guidance of the village heads who handle or collect PBB in their village, so that the target of PBB revenue will be achieved. Likewise, the collectors formed in each village are technically tasked with collecting data and collecting PBB continuously.
- b. Improving the human resources of the local tax apparatus, human resources for operators are quite good and adequate, the leadership is open to information technology, a conducive working atmosphere and the presence of human resources who understand general internet/LAN-based applications. To further improve the professionalism and quality of the institutional apparatus in the area of regional revenue, it is carried out by increasing the quantity of training for local financial administration management apparatus, technical guidance for local tax collectors and training for tax auditors. Performance indicators for improving the quality of apparatus resources include increasing the quality of apparatus resources in the technical collection of regional taxes and increasing the quality of apparatus resources in the application of legislation on regional financial management and regional taxes.

C. ST strategy

This strategy is used to strengthen the strategy of increasing local tax revenues to overcome the threat.

a. Increasing Community Participation

To increase public participation in fulfilling tax obligations, it is necessary to socialize laws and regulations and local government programs related to local taxes. This socialization is also carried out to related agencies/agencies/institutions which aims to equalize perceptions in increasing regional income through more intensive communication, creating a common understanding in all offices/agencies/institutions in increasing regional income, increasing public/business awareness in payment local taxes and understanding of laws and regulations relating to local taxes.

b. Improve supervision and evaluation of taxpayers

Making local regulations that are clear and have legal force An institution such as a supervisory committee needs to be established in order to supervise individuals who carry out public activities and supervise administrative procedures and public policies that deviate from the principles of good governance which are also intended to find out complaints of taxpayers who are treated fairly. arbitrarily and to facilitate their resolution.

D. WT Strategy

WT strategy is used to minimize errors and avoid threats from the external environment.

a. Good Coordination Between Apparatus

To encourage the growth of an idea or creativity and innovation in an organizational unit, a conducive working atmosphere is needed, which includes relations between apparatus, harmonious, compact and complementary relations between apparatus and the existence of the same desire in togetherness will encourage the apparatus to improve performance, so that optimal work results will be achieved and the empowerment of the apparatus will run according to what is expected.

b. Increase socialization

The need for socialization to increase awareness of taxpayers, with continuous socialization so that taxpayers are willing to carry out their obligations to pay taxes.

c. There is an Annual Work Program

The existence of a work program from an organization is a prerequisite that is an absolute must-have. Without the availability of a work program, the steps and activities that will be carried out to achieve the goal are not directed. With the annual work program, the steps and actions to be taken will be more planned, measurable and directed.

d. Online tax application

Implementing an online tax system as an effort to facilitate monitoring of local revenue. In this application, the Regional Government cooperates with the Bank. The application of the online tax system, in addition to making it easier to monitor local revenue, also minimizes the leakage rate of PAD.

e. Conducting training

The delegation of PBB management from the center to the regions is a very good opportunity to boost local revenue (PAD) which will have an impact on the management of the Kendari City APBD. Therefore, facing the transfer of tax management from the center to the regions, it would be more optimal if the skills of tax officers in the field were improved. In this way, tax revenue from PBB can be maximized.

The results of this study support the opinion of Soemitro (1998) that to increase tax revenue, two general strategies are extensification and intensification. Extensification efforts are a condition that emphasizes efforts to reach something wider than the existing ones, for example: (a) adding new taxes by determining new taxpayers, and (b) creating new taxes, or expanding the scope of taxes. which exists. Whereas intensification efforts have the meaning of emphasizing on achieving goals by utilizing previously existing sources by intensifying aspects of legislation, legal certainty, implementing regulations, quality of the apparatus, taxation functions and structures so that they are in accordance with the needs and technological developments, eradicating counterfeiting, improve monitoring of implementation.

The results of this study also support the opinion of Salamun (1985) that strategic steps to optimize tax collection include: improving the quality of tax officials (professionalism of officers) through upgrading, special education, comparative studies, and PIM training.

The results of this study also support the opinion of Soewarato (2004) that the strategy taken to increase tax revenue is to increase the professionalism of tax collectors (fiskus). The results of this study support the opinion of Djayasanga (2004) that to increase local tax revenue as a source of PAD, it is necessary to optimize tax determination for taxpayers. The results of this study also support the opinion of Sidik and Machfud (2002). that in general, efforts that need to be made by the Regional Government in order to increase regional income from the tax sector are a) Expanding the revenue base, actions taken to expand the revenue base that can be collected by regions in economic calculations are considered potential, among others, namely identifying new taxpayers / potential and number of taxpayers, improving object database, improving assessment, calculating revenue capacity, b) Strengthening the collection process, efforts are being made to strengthen the collection process, including changing rates.

V. CONCLUSION

Based on the results of the analysis, the conclusions of the study are as follows:

1. Increased land and building tax revenue in Kendari City, has:
 - a. Strengths, namely: PBB verification carried out by the Kendari City Dispenda, work procedures through the regional management information system, the availability of information technology in inputting PBB data, the existence of a PBB coordination team at the sub-district level, the presence of collectors in each village.
 - b. Weaknesses, namely limited human resources that have quality education and expertise in accordance with the field of work being handled, limited technology-based work facilities and infrastructure and the ability of employees, not yet institutionalized a productive organizational culture, lack of implementation of counseling or socialization, no application of sanctions taxpayers who do not pay taxes.
 - c. Opportunities, namely the issuance of Law number 28 of 2009 concerning PDRD, the issuance of Kendari City Regional Regulation number 2 of 2011 concerning PDRD, the handover of PBB management from the center to the regions, the Kendari City government's commitment to increase PAD.
 - d. Threats, namely the decline in Kendari City's economic growth, low awareness of taxpayers, ineffective tax nominals.
2. The strategy to increase land and building tax revenues uses an aggressive strategy, the forms are:
 - a. Carry out tax determination effectively.
 - b. Capture new taxpayers through data collection and registration.
 - c. Streamlining the role of collectors at the village level
 - d. Streamlining the role of the UN coordination team at the sub-district level
 - e. Optimizing IT-based PBB data management.
 - f. Implementing a geographic information system (GIS) to set taxes online.

Suggestion

Based on the conclusions described, several recommendations can be put forward to increase land and building tax revenues in Kendari City in the future, as follows:

1. Improving the human resources of local tax officials through training and formal education at a higher level.

2. Conduct socialization to increase public awareness to pay PBB. This socialization also socializes the tax law and local regulations on taxes and levies. In addition, the Kendari City Government also reports the use of tax funds for the development of Kendari City
3. It is necessary to provide written notification of tax payments to taxpayers who are in arrears, and if they are not heeded, other sanctions can be imposed in the form of sealing.

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