

THE ROLE OF LAND AND URBAN RURAL BUILDING TAXES IN PEKALONGAN

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Abstract

Through fiscal policies provided by the central government to regional governments, regional governments have the authority to regulate and administer their economy by regulating expenditure and receipts. Urban Rural Land and Building Tax levies (PBB-P2) are regulated by the regional government in accordance with Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions (PDRD). This research is aimed at finding out the effectiveness and contribution of the role of Rural-Urban Land and Building Tax (PBB-P2) revenue to Pekalongan Regency's original regional income (PAD). This research uses descriptive qualitative methods. This research takes secondary data found on the Pekalongan Regency Central Statistics Agency website. The data taken is target data and realization of Rural Urban Land and Building Tax revenues as well as realization of Regional Original Income (PAD) revenues in Pekalongan Regency for 2019-2021. The results of this research show that the effectiveness of the Rural and Urban Land and Building Tax in Pekalongan Regency from year to year still appears to be effective. Meanwhile, the contribution from the Urban and Rural Land and Building Tax is still less helpful every year.

Keywords: Effectiveness, PBB-P2, Original Regional Income

Abstrak

Melalui kebijakan fiskal yang diberikan oleh pemerintah pusat kepada pemerintah daerah, pemerintah daerah memiliki wewenang untuk mengatur dan menyelenggarakan perekonomiannya dengan mengatur pengeluaran serta penerimaannya. Pungutan Pajak Bumi dan Bangunan Perdesaan Perkotaan (PBB-P2) diatur oleh pemerintah daerah sesuai dengan Undang-Undang Nomor 28 Tahun 2009 Tentang Pajak Daerah dan Retribusi Daerah (PDRD). Penelitian ini ditujukan untuk mengetahui efektivitas dan kontribusi peranan penerimaan Pajak Bumi dan Bangunan Perdesaan Perkotaan (PBB-P2) terhadap pendapatan asli daerah (PAD) Kabupaten Pekalongan. Penelitian ini menggunakan metode kualitatif deskriptif. Penelitian ini mengambil data sekunder yang terdapat pada website Badan Pusat Statistik Kabupaten Pekalongan. Data yang diambil merupakan data target dan realisasi penerimaan Pajak Bumi dan Bangunan Perdesaan Perkotaan serta realisasi penerimaan Pendapatan Asli Daerah (PAD) di Kabupaten Pekalongan Tahun 2019-2021. Hasil dari penelitian ini menunjukkan bahwa efektivitas Pajak Bumi dan Bangunan Perdesaan Perkotaan di Kabupaten Pekalongan dari tahun ke tahun masih terlihat sudah efektif. Sedangkan kontribusi dari Pajak Bumi dan Bangunan Perdesaan Perkotaan masih kurang membantu setiap tahunnya.

Kata Kunci: Efektivitas, PBB-P2, Pendapatan Asli Daerah

INTRODUCTION

Tax is a contribution that must be paid by individuals and entities to the state in a coercive manner based on the governing law. Taxes paid cannot be directly felt in return and taxes are used to meet the needs and requirements of the state for the welfare of the people. As a good citizen, paying taxes is an obligation as a participant in carrying out national financing and development (Inayah & Wicaksono, 2022). There are two types of taxes in

Indonesia, namely, central taxes and regional taxes. Central taxes are taxes that are managed directly by the central government while regional taxes are managed directly by the regions. According to (Al-Mukhlisin et al, 2021) regional tax is a taxpayer's contribution to the region that is owed by an individual or body that is coercive based on law without receiving direct reciprocity and is used for regional development for the welfare of the people. Furthermore, according to Akmal et al (2022), the success of a region in regional development is largely determined by the region's ability to advance society. This tax has almost the same context as other types of tax which are based on public consumption. According to (Huda & Wicaksono, 2022) the regional tax layer is one of the "supports" of PAD in each region.

Regional governments have the authority to collect their respective regional taxes in accordance with regional potential and regional policies stipulated through Regional Regulations (Perda). PBB-P2 Urban Rural Land and Building Tax is a regional tax whose collection is regulated and managed by the regional government. Taken from Law Number 28 of 2009, Urban and Rural Land and Building Tax is a tax on land and/or buildings owned, controlled and/or utilized by individuals or entities, except for areas used for plantation, forestry, business activities. and mining. The basis for imposition of Rural Urban Land and Building Tax is the sales value of the tax object (NJOP).

The authority for Urban and Rural Land and Building Tax is given to regional governments so that regional governments can regulate, process, expand regional taxes, and determine regional tax rates and determine the function of regional taxes as a source of regional income. PBB-P2 is a very important and potential source of PAD. Regional governments are required to have targets and realization of regional taxes on their respective regional PAD.

Pekalongan Regency is one of the areas in Central Java Province that has a lot of tax potential that can be developed. The Pekalongan Regency Government itself has carried out its obligation to collect PBB-P2 in accordance with Law Number 29 of 2009 concerning Regional Taxes and Regional Levies which have been given by the central government so that regional governments can manage some of the taxes contained in their respective regions.

METHOD

The method used in this research is a descriptive qualitative method. This method describes the object to be studied. This research takes the object of Rural and Urban Land and Building Tax in Pekalongan Regency in the 2019-2021 period. Secondary data is the type of data used in this research. Secondary data was taken from the website of the Pekalongan Regency Central Statistics Agency which relates to targets and realization of Rural and Urban Land and Building Tax revenues, as well as targets and realization of Pekalongan Regency's Regional Original Income (PAD) revenues. The following is the formula for the data analysis method used in this research:

$$Effectiveness = \frac{Realization}{Target} \times 100\%$$

The next method after the effectiveness percentage is known is to measure the effectiveness value criteria. The greater the percentage of effectiveness, the greater the results that will be achieved. Below are measurements of effectiveness criteria:

Table 1. Effectiveness Criteria

Scor	Criteria
>100%	Very Effective
90-100%	Effective
80-90%	Enough
60-80%	Less Effective
<60%	Non Effective

Source: Departemen Dalam Negeri, Kepmendagri Nomor 690.900.327 Tahun 1996

Then to measure the contribution of Urban and Rural Land and Building Tax (PBB-P2) in Regional Original Income (PAD), namely:

$$Contribution = \frac{Realization\ of\ PBB - P2}{Realization\ of\ PAD} \times 100\%$$

To find out the percentage contribution of Rural and Urban Land and Building Tax to PAD, see the following contribution criteria classification table:

Table 2. Contribution Criteria

Classification	Criteria
0,00-10%	Very Less
10,10%-20%	Less
20,10%-30%	Enough
30,10%-40%	Keep
40,10%-50%	Good
Diatas 50%	Very Good

Source: Tim Litbang Depdagri-Fisipol UGM 1991

RESULT AND DISCUSSION

Table 3. Target and Realization PBB-P2

Year	Target	Realization
2019	Rp 18.785.400.000	18.162.981.124
2020	Rp 21.263.356.649	18.540.738.953
2021	Rp 13.250.000.000	14.477.000.000

Source: Data processed, 2023

Based on Table 3 above, the data shows that the land and building tax revenue target for rural and urban areas of Pekalongan Regency decreased from Rp. 18,785,400,000 in 2019 to Rp. 13,250,000,000 in 2021 in a span of 3 years from 2019-2021. Realization of Rural and Urban Land and Building Tax revenue in 2019 amounted to Rp. 18,162,981,124, in the year there was a decrease to Rp. 18,540,738,953 in 2020 and decreased again to Rp. 14,477,000,000 in 2021.

Table 4. Realization of PAD

Year	Realization
2019	Rp 341.340.000.000
2020	Rp 341.900.000.000
2021	Rp 346.600.000.000

Source: Data processed, 2023

Based on table 4, the data shows that the initial regional income of Pekalongan district in 2019 was IDR 341,340,000,000, experienced an increase of IDR 341,900,000,000 in 2020, and experienced a significant increase to IDR 346,600,000,000 in 2021.

Table 5. Effectiveness PBB-P2

Year	Target	Realization	Scor	Criteria
2019	18.785.400.000	18.162.981.124	90,6%	Effective
2020	21.263.356.649	18.540.738.953	87,1%	Enough
2021	13.250.000.000	14.477.000.000	109,2%	Very Effective

Source: Data processed, 2023

Based on table 5 above in 2019, it can be seen that the realization of PBB P2 revenue has not been achieved but is close to the revenue target that has been set. The effectiveness rate is 96.6%. These effectiveness criteria are included in the effective criteria. In 2020 it can be seen that revenue also did not exceed the revenue target. Revenue relations in that year also increased compared to 2019. The effectiveness level was 87.1%. This level of effectiveness is quite effective. In 2021, the PBB P2 revenue target is lower than in previous years, but the actual revenue has exceeded the target. With an effectiveness level of 109.2%, the effectiveness criteria are included in the very effective criteria.

Table 5. PBB-P2 Contribution to PAD

Year	Realization of PBB-P2	Realization of PAD	Contribution	Criteria
2019	18.162.981.124	341.340.000.000	5,3%	Very Less
2020	18.540.738.953	341.900.000.000	5,4%	Very Less
2021	14.477.000.000	346.600.000.000	4,1%	Very Less

Source: Data processed, 2023

In 2019, PBB-P2's contribution to Original Regional Income (PAD) was 5.3%. This revenue standard is included in the PBB-P2 Very Less Contribution standard to Original Regional Income (PAD). In 2020, although it also contributed very little, it was better than in 2019. PBB-P2's contribution to Original Regional Income (PAD) increased compared to the previous year. With this level of contribution, it is still included in the PBB-P2 contribution standard which is very less towards local original income (PAD). In 2021, the realization of PBB-P2 revenues will decrease and the realization of local original income (PAD) will continue to increase. However, PBB-P2's contribution to local original income (PAD) fell again to 4.1%. This year, PBB-P2 is again in the very low category in Original Regional Income Contribution (PAD). The results of this research are in line with the findings of Psdku (2023) in Maluku Barat Daya, and then Putri and Wicaksono (2021) in Probolinggo, but are different from the findings of Permatasari and Wicaksono (2022) in Ponorogo which are in the less, and also different from the results of Ramadhani's (2020) research in Malang with sufficient criteria. As Al Farisi (2022) found, there needs to be appropriate policies regarding land and building tax collection, for example by conducting tax education and socialization.

CONCLUSION

Judging from the results and discussions that have been carried out on the effectiveness and contribution of Urban Rural Land and Building Tax (PBB-P2) in Regional Original Income (PAD), it can be concluded that the level of effectiveness of PBB-P2 in Pekalongan Regency in 2019, 2020 and 2021 is not meet the PBB-P2 revenue realization target so that it is in the very less effective category. In terms of the level of PBB-P2 contribution to Regional Original Income (PAD), Pekalongan Regency in the last 3 years has been in the very less effective category, even though it experienced an increase in 2020. However, there was a decline again in 2021.

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