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Analysis of Land and Building Tax Revenue In Rural and Urban Areas and Its Contribution to Local Original Revenue In West Halmahera Regency

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Abstract

Land and Building Tax-Rural and Urban is one of the contributors to Regional Original Revenue in West Halmahera Regency. This research aims to analyze how much Land and Building Tax-Rural and Urban revenue, and how Land and Building Tax-Rural and Urban contributes to Local Original Revenue collected by the Regional Revenue Office of West Halmahera Regency. This study used a qualitative descriptive method with data collection techniques are deep interviews. The results of this research, the contribution of Land and Building Tax-Rural and Urban to Regional Original Income is highest in 2018, and the lowest in 2020. The contribution during 2017 to 2021 is still very lacking with an interpretation value of 2.04%. This research concludes that Land and Building Tax-Rural and Urban revenues in West Halmahera Regency have fluctuated during 2017-2021.

Keywords: *Land Building, Tax-Rural and Urban, Local Original Revenue, Contribution*

1. INTRODUCTION

Regional taxes, as a source of Regional Original Income (PAD), are a real source of finance for regional governments. A region has the right to regulate, obtain, and maintain aspects of its PAD sources, the results of which are 100% (one hundred percent) managed by the regional government itself. As a manifestation of equitable regional development, the government needs to divert or manage PAD to increase regional revenue. PAD itself is a source of regional income that can be freely used by each region to organize government and regional development. Regional Tax is a mandatory contribution to the region owed by individuals or bodies which is mandatory based on the

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law, without receiving any direct compensation and is used for regional needs for the greatest prosperity of the people. In accordance with the enactment of Law of the Republic of Indonesia Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments which will come into effect in 2026. Regional taxes, as a source of Regional Original Income (PAD), are a real source of finance for regional governments. A region has the right to regulate, obtain, and maintain aspects of its PAD sources, the results of which are 100% (one hundred percent) managed by the regional government itself. As a manifestation of equitable regional development, the government needs to divert or manage PAD to increase regional revenue. PAD itself is a source of regional income that can be freely used by each region to organize government and regional development. Land and Building Tax can also be said to be one of the taxes that can increase the Regional Revenue and Expenditure Budget (APBD), therefore the government must pay attention to the overall payment or settlement of the tax. Land and Building Tax according to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies is a tax on land and/or buildings owned, controlled, and/or utilized by individuals or bodies, except for areas used for plantation, forestry, mining business activities, as amended in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. In this law, "land" refers to the earth's surface, including land, inland waters, and territorial seas within districts/cities. Buildings refer to engineering structures permanently attached to land, inland waters, and/or the sea.

West Halmahera Regency is a part of North Maluku province. West Halmahera Regency consists of 8 sub-districts and 169 villages with an area of 1,704.00 km2 and a population of 136,092 people. The capital of West Halmahera Regency is Jailolo District. Since 2011, West Halmahera Regency, one of the regencies in North Maluku Province, has implemented the Rural and Urban Land and Building Tax (PBB-P2) as a Regional Tax. Considering the vast area of West Halmahera Regency, PBB-P2 revenue can be said to help potential regions as a source of PAD funding. Another positive impact of PBB-P2 is to help regions in funding their authority, also aims to reduce dependence on the central government. Moreover, the role of PBB-P2 is very important for the continuity

and smoothness of regional development, therefore it requires more intensive handling and management and public awareness to participate in increasing PAD especially in terms of receiving PBB-P2 evenly in West Halmahera Regency. For this reason, the author tried to discuss and research and was interested in making it a topic entitled Analysis of land and Building Tax Revenue in Rural and Urban Areas and its Contribution to Local Original Revenue in West Halmahera Regency

Definition of Regional Tax, Regional taxes are mandatory contributions to the region owed by individuals or entities, which are mandatory under law, without direct compensation, and are used for regional purposes for the greatest possible prosperity of the people. 14, The definition of regional taxes is outlined in Law No. 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments. In Law No. 1 of 2022, Article 4 paragraph 3, it is also explained that it is collected by regions at the same level as provincial regions that are not divided into autonomous districts/cities. In 2022, it was enacted with Law No. 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments, as a replacement for Law No. 28 of 2022. 2009. The types of provincial taxes according to this new law are set at 5 (five) types of taxes, namely, Motor Vehicle Tax, Motor Vehicle Transfer Fee, Motor Vehicle Fuel Tax, Surface Water Tax and Cigarette Tax. However, provincial areas may not collect one or several types of taxes that have been determined, especially areas at the provincial level but not divided into districts/cities, such as the special capital city of Jakarta, the types of taxes that can be collected are a combination of taxes for the provincial area and taxes for the district/city area. Meanwhile, the types of district/city taxes are set at 11 (eleven) types of taxes, namely Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Non-Metallic Mineral and Rock Tax, Parking Tax, Groundwater Tax, Swallow's Nest Tax, Rural and Urban Land and Building Tax, and Land and Building Acquisition Fee. However, district/city areas may not collect one or several types of taxes that have been set if the tax potential in the district or city is deemed inadequate.

Definition of Rural and Urban Land and Building Tax, hereinafter referred to as tax, is a tax on land and/or buildings owned, controlled and/or utilized by individuals or

bodies, except for areas used for plantation, forestry and other business activities, mining. Rural and Urban Land and Building Tax Objects. Based on Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, the object of PBB P2 is land and/or buildings owned, controlled, and/or utilized by individuals or bodies, except for areas used for plantation, forestry, and mining business activities. PBB P2 objects that are not subject to tax: Used by the government and regions for governance, Used solely to serve the public interest in the fields of worship, social, health, education and national culture, which is not intended to make a profit, Used for graves, ancient relics, or the like, It is a protected forest, nature reserve forest, tourist forest, grazing land controlled by the village, and state land that has not been encumbered with any rights, Used by diplomatic representatives and consulates based on the principle of reciprocal treatment, Used by bodies representing international institutions as determined by the Regulation of the Minister of Finance.

Rural and Urban Land and Building Taxpayers, In Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Article 39 paragraph (2), PBB-P2 taxpayers are individuals or bodies that actually have rights to land and/or obtain benefits from land, and/or own, control, and/or obtain benefits from buildings. Payment of Rural and Urban Land and Building Tax. Tax payments are made by presenting the PBB P2 Tax Payable Notification Letter (SPPT) to the bank or collection officer in the area. Once this has been done, proof will be given in the form of a SSPD (Regional Tax Payment Letter). Basis for imposition, rates and calculation method for PBB P2. Based on Article 40 of Law No. 1 of 2022, the basis for imposing Rural and Urban Land and Building Tax is the Taxable Object Sales Value (NJOP). The Taxable Object Sales Value is the average price obtained from a sale and purchase transaction that occurs naturally. If there is no sale and purchase transaction, the NJOP is determined by comparing prices with other similar objects, or a replacement NJOP. The basis for calculating tax is the Taxable Sales Value which is set at a minimum of 20% and a maximum of 100% of the Taxable Sales Value. According to Law No. 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments, the PBB-P2 rate is set at a maximum of 0.5% and is stipulated by regional

regulations. The principal amount of PBB-P2 owed is calculated by multiplying the PBB-P2 rate stipulated by regional regulations by the taxable base (NJOP) after deducting the Non-Taxable Object Sales Value (NJOPTKP), which is a minimum of IDR 10,000,000.00 for each taxpayer, The calculation method for PBB P2 is: NJKP = 20% to 100% x (NJOP - NJOPTKP) PBB-P2 = Tax Rate x NJKP.

Tariff = 0.1%, 0.2%, 0.3%, 0.4% or 0.5% (according to local regulations), NJOP = Land NJOP + Building NJOP. Land NJOP = Land Area x Land NJOP per m². Building NJOP = Building Area x Building NJOP per m2 NJOPTKP = Determined by regional regulations. NJKP = Set at a minimum of 20% and a maximum of 100% of NJOP

Regional Original Revenue (PAD) is revenue earned by a region from sources within its own territory, collected based on regional regulations in accordance with applicable laws and regulations. The regional revenue sector plays a crucial role, as it determines the extent to which a region can finance its own government activities and development. Regions are required to play an active role in optimizing their regional revenue collection. This is an effort to secure funding for the implementation of regional autonomy, a manifestation of the principle of decentralization. Based on Law No. 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments, the definition of all regional rights recognized as increasing the net asset value in the relevant fiscal year period. The sources of local original income are: Regional tax revenues are regional levies according to regulations set by the region to finance its household as a public legal entity. Regional taxes are levies imposed by the regional government, the proceeds of which are used for general expenditures, the compensation for which is not provided directly, while its implementation can be enforced. The results of regional levies are levies that have legally become regional levies as payment for use or for obtaining services or for obtaining work services, businesses or property of the relevant regional government. Regional levies have the following characteristics: their implementation is economic. Results of regionally owned companies and results of management of separated regional assets. Results of regionally owned companies are regional income from the net profits of regional companies in the form of regional development funds and a portion of the regional spending budget deposited into the

regional treasury, both separated regional companies, in accordance with the motives for their establishment and management. Other legitimate regional income is income that is not included in the types of regional taxes, regional levies, and income from government agencies. The greater the tax revenue collected, the greater the contribution of regional taxes to local revenue (PAD), and vice versa. Contribution is used to determine how regional taxes contribute to local revenue (PAD). with the following formula:

$$\text{PBB Contribution P2} = \frac{\text{Realization of PBB Revenue P2}}{\text{Realization of Regional Tax Revenue}} \times 100\%$$

Meanwhile, to measure the level of contribution, the interpretation in the table below is used:

Table 1

Persentase (%)	Kriteria
0,0 – 10	Sangat Kurang
10,10 – 20	Kurang
20.10 – 30	Sedang
30.10 – 40	Cukup Baik
40.10 – 50	Baik
> 50	Sangat Baik

source of the Department of Home Affairs

3. RESEARCH METHOD

In collecting and analyzing the data obtained from this study, it can be concluded that the research methodology used by the author in compiling this thesis is a qualitative method. Qualitative research is descriptive and tends to use analysis, thus emphasizing the process and meaning. This analysis method uses a qualitative analysis method to analyze the realization of PBB-P2 revenue as PAD in West Halmahera Regency. This method utilizes documentation from relevant agencies. Data sources include the Regional Revenue Service in West Halmahera Regency and other agencies in West Halmahera Regency.

3. RESULTS AND DISCUSSION

Analysis of Realization of Rural and Urban Land and Building Tax Revenue Based on SPPT Determination for the 2017-2021 Period in West Halmahera Regency Analysis of Realization of Rural and Urban Land and Building Tax Revenue Based on SPPT Determination for the 2017-2021 Period in West Halmahera Regency.

Table 2

Tahun	Jumlah SPPT	Jumlah Ketetapan PBB-P2	Realisasi Penerimaan PBB-P2	Persentase
(1)	(2)	(3)	(4)	(4) / (3) x 100%
2017	33.683	902.350.535	432.478.501	47,93%
2018	34.139	1.321.884.565	664.823.671	50,29%
2019	34.009	1.335.515.046	1.034.143.438	77,43%
2020	34.443	1.312.553.327	294.757.232	22,46%
2021	34.065	1.329.499.122	601.841.978	45,27%

Source: Dinas Pendapatan Daerah Kabupaten Halmahera Barat

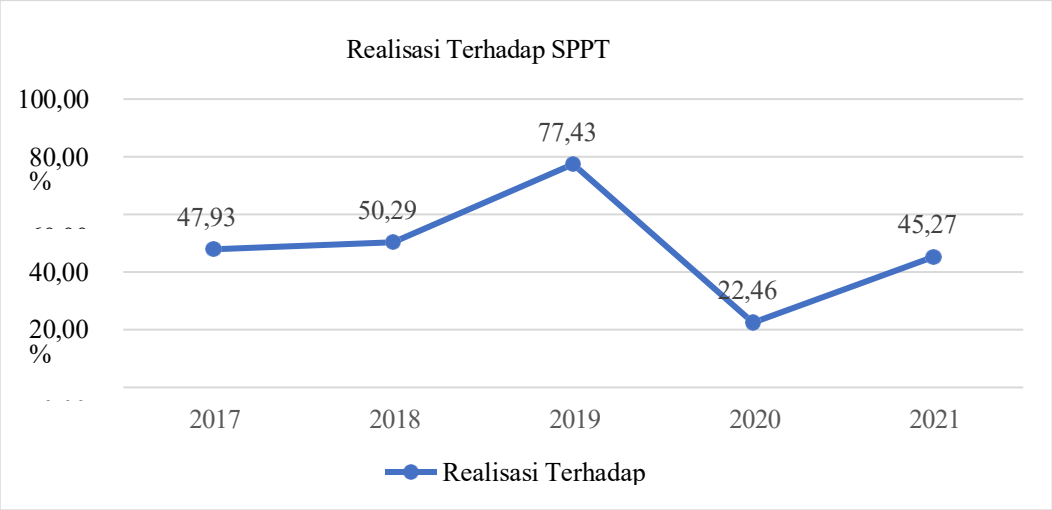
Based on Table 4.1 above, it can be seen that the PBB-P2 receipts for the SPPT determination in West Halamhera Regency are as follows:

1. In 2017, based on the number of printed SPPTs of 33,683 sheets with a total of 902,350,535 provisions, the realization of PBB-P2 was 432,478,501 with a percentage value of 47.93%. So this year, there are still receivables of 52.07% in order to meet the target.
2. In 2018, the number of SPPT printed was 34,139 sheets with a total of 1,321,884,565 rupiah with the realization of PBB-P2 of 664,823,671, thus obtaining a percentage of 50.29%. So this year still has receivables of 49.71% to meet the target.
3. In 2019, the number of SPPTs printed was 34,009 sheets with a total of 1,335,515,046 rupiah and the realization of PBB-P2 was 1,034,143,438 with a percentage value of 77.43%. So this year, there are still 22.57% of receivables in meeting the target.
4. In 2020, the number of SPPTs printed was 34,443 with a total of 1,312,553,327 rupiah, and the realization of PBB-P2 was 294,757,232, resulting in a percentage value of 22.46%. Therefore, this year's receivables still amounted to 77.54%, thus achieving the target.

5. In 2021, the number of SPPTs printed was 34,065 with a total of 1,329,499,122 rupiah and the realization of PBB-P2 was 601,841,978 with a percentage value of 45.27%. So this year, receivables are still 54.73% short of achieving the target.

Realization of PBB-P2 Regarding the 2017-2021 SPPT Determination in West Halmahera Regency

Grafik 1



Source : Dinas Pendapatan Daerah Kabupaten Halmahera Barat

1. In 2017, West Halmahera Regency achieved PBB-P2 realization for the current year, namely 95.20% with a value of 411,725,310. The total arrears in 2017 were 4.80% amounting to 20,753,191, payment of these arrears was completed in 2018. After payment of arrears, the realization of PBB-P2 receipts from the arrears amounted to 432,478,501.
2. In 2018, West Halmahera Regency obtained the current year's PBB-P2 realization of 93.31% with a value of 432,478,501, this year it has arrears of 44,472,333 with a percentage of 6.69%. So that in this year the PBB-P2 realization was obtained at 664,823,671 after the arrears were paid off, the 2018 arrears were paid off in 2019.
3. In 2019, West Halmahera Regency had a current year realization of 96.36% with a total of 996,490,918, this year there are still arrears of 37,652,520 with a total percentage of 3.64%. However, if the arrears are paid off, the total PBB-P2 realization this year will be 1,034,143,438 and the 2019 arrears will be paid in 2020.

4. In 2020, West Halmahera Regency had a PBB-P2 realization of 51.93% with a total of 153,064,449, but this year it still had arrears of 141,692,783 with a total percentage of 48.1%, however, the overall realization this year was 294,757,232 after paying off the arrears in 2021. This year experienced the highest arrears.
5. In 2021, in West Halmahera Regency, the realization of PBB-P2 for the current year was 65.76% with a total of 395,754,240, tunggakan pada tahun ini sebesar 206.087.738 dengan jumlah persentase 34,2% yang dibayarkan pada tahun 2022, sehingga memperoleh jumlah realisasi seluruhnya sebesar 601.841.978.

Based on the graph above, it can be concluded that West Halmahera Regency experienced the highest arrears in 2020, followed by 2021, 2018, 2017, and finally, 2019, which experienced the lowest arrears during the five years studied. Analysis of the Contribution of Rural and Urban Land and Building Tax to Regional Taxes and Regional Original Income in West Halmahera Regency:

1. Analysis of the Contribution of Rural and Urban Land and Building Tax (PBB-P2) to Regional Taxes in West Halmahera Regency. Effective January 1, 2011, the Rural and Urban Land and Building Tax (PBB-P2) was officially administered by the West Halmahera Regency government and became a regional tax. Since 2011, PBB-P2 revenue has directly contributed to the realization of regional taxes and the Regency's Original Regional Income (PAD). To calculate the PBB-P2 contribution to West Halmahera Regency's regional taxes for the 2017-2021 period, the following formula can be used

$$\text{PBB Contribution P2} = \frac{\text{Realization of PBB Revenue P2}}{\text{Realization of Regional Tax Revenue}} \times 100\%$$

Meanwhile, to measure the level of PBB-P2 contribution to regional taxes, the interpretation value criteria in Table below are used.

Table 4
Nilai Interpretasi Kontribusi

Persentase Nilai Kontribusi	Kriteria
0,0 – 10	Sangat Kurang
10,10 – 20	Kurang
20.10 – 30	Sedang
30.10 – 40	Cukup Baik
40.10 – 50	Baik
> 50	Sangat Baik

Source Kementerian Dalam Negeri No.690.900.327 Tahun 1996

The following calculation of the analysis of Rural and Urban Land and Building Tax (PBB-P2) revenue in West Halmahera Regency in 2017-2021 can be seen in Table 4.4 below:

Table 5
Analysis of the Contribution of Rural and Urban Land and Building Tax (PBB-P2) to Regional Taxes

Tahun	Realisasi Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2)	Realisasi Pajak Daerah	Tingkat Kontribusi	Kriteria
2017	432.478.501	3.338.217.964	12,96%	Kurang
2018	664.823.671	4.843.965.645	13,72%	Kurang
2019	1.034.143.438	5.754.885.898	17,97%	Kurang
2020	294.757.232	5.505.549.816	5,35%	Sangat Kurang
2021	601.841.978	4.866.770.041	12,37%	Kurang
Rata-Rata			12,47%	Kurang

Source Dinas Pendapatan Daerah Kabupaten Halmahera Barat

Table 5 show the contribution of Rural and Urban Land and Building Tax (PBB-P2) to regional taxes. In 2019, the highest contribution rate was 17.97%, meeting the criteria for interpreting the contribution value as insufficient. Meanwhile, in 2020, the lowest contribution rate was 5.35%, meeting the criteria for interpreting the contribution value as insufficient. Overall, the level of PBB-P2 contribution to regional taxes in 2017-2021 shows a less than acceptable interpretation value criterion, with an average of 12.47%.

Table 6

Analysis of the Contribution of Rural and Urban Land and Building Tax (PBB-P2) to Regional Original Income (PAD) in West Halmahera Regency 2017-2021

Tahun	Realisasi Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2)	Realisasi Pendapatan Asli Daerah (PAD)	Tingkat Kontribusi	Kriteria
2017	432.478.501	22.412.168.082	1,93%	Sangat Kurang
2018	664.823.671	21.955.951.449	3,03%	Sangat Kurang
2019	1.034.143.438	34.781.858.227	2,97%	Sangat Kurang
2020	294.757.232	38.383.063.952	0,77%	Sangat Kurang
2021	601.841.978	40.306.091.110	1,49%	Sangat Kurang
Rata-Rata			**2,04%**	**Sangat Kurang**

Source Dinas Pendapatan Daerah Kabupaten Halmahera Barat

1. Based on the results of PBB-P2 revenue realization and PAD realization, it can be seen that the level of PBB-P2 contribution to PAD in West Halmahera Regency in 2017 was 1.93%. The amount of contribution in 2017 was known to be lower when compared to 2018 and 2019. This contribution level is based on the contribution interpretation table, this percentage is considered to be categorized as very low.
2. Meanwhile, the lowest realization of Regional Original Income (PAD) occurred between 2017 and 2021, with the PBB-P2 contribution to PAD in West Halmahera Regency reaching 3.03%. Based on the contribution interpretation table, this percentage is categorized as very low.
3. This year's Regional Original Revenue realization also increased compared to the previous year. However, its contribution was higher than in 2017, but lower than in 2018, at 2.97% in 2019.
4. In 2020, West Halmahera Regency received lower PBB-P2 revenue compared to 2017-2021, with the highest realization of Regional Original Income revenue compared to the previous year, namely 2017-2019. However, its contribution to PAD decreased or was the lowest, namely 0.77% during 2017-2021. Based on the contribution interpretation table, the percentage of this contribution level is categorized as very low.

5. Regional Original Income realization experienced the highest increase during the five years of the study, namely 2017-2021, with a contribution of 1.49%, which is higher compared to 2020

4. CONCLUSION

Based on the results of research on the Analysis of Rural and Urban Land and Building Tax Revenue (PBB-P2) and its Contribution to Regional Original Income in West Halmahera Regency in 2017-2021, the following conclusions can be drawn:

1. Rural and Urban Land and Building Tax (PBB-P2) revenue in West highest PBB-P2 was in 2019 with a total of 1,034,143,438 revenues this year almost reached the target with a percentage of 77.43% and the lowest revenue during 2017-2021 was in 2020 with a total of 294,757,232, this year PBB-P2 revenues were very far below the target.
2. Rural and Urban Land and Building Tax revenues in West Halmahera Regency still have arrears. The highest PBB-P2 arrears during 2017-2021 were in 2020 at 48.1% with a total of 141,692,783, this year PBB-P2 revenues were 51.93% with a total of 153,064,449, and the lowest arrears were in 2019 with arrears of 3.64% with a total of 37,652,520, this year the receipts after paying off arrears were 96.36% with a total of 996,490,918.
3. The highest contribution rate of Rural and Urban Land and Building Tax to Regional Original Income during 2017-2021 was in 2018 at 3.03% and the lowest was in 2020 with a contribution of 0.77%. Therefore, the average contribution of PBB-P2 to Regional Original Income during 2017-2021 was 2.04%, which is categorized as very low.

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