

IMPLEMENTATION OF GOOD GOVERNANCE IN LAND AND BUILDING TAX MANAGEMENT (CASE STUDY AT THE BEKASI DISTRICT REGIONAL REVENUE AGENCY)

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Abstract. *The Bekasi Regency Government annually has a target for land and building tax (PBB) revenue as a source of regional income. Good governance has now become the most prominent central issue in public administration management. Rural and urban land and building tax is a tax imposed on land and buildings owned, controlled and utilized by individuals or entities. The aim of this research is to identify and analyze the application of good governance principles in the management of Land and Building Taxes by the Bekasi Regency Regional Revenue Agency. This research uses qualitative research methods. This research design adopts a case study approach. The data collected in this research comes from two types, namely primary data and secondary data. In the research the author used data analysis techniques through (in-depth interviews) (observation and literature study). The results of this research show that the management of Land and Building Tax at the Bekasi Regency Regional Revenue Agency has implemented the principles of good governance well, especially in the aspects of transparency, accountability and community participation. However, the level of community compliance with PBB payments in North Tambun District is still low, with participation below 50%. Although the services provided by Bapenda have received positive evaluations from the public, this research also identified a number of significant challenges in the management of Human Resources at Bapenda, which need to be addressed to increase the effectiveness of tax management. The recommendation in this research is that online services need to be improved so that the people of Bekasi Regency who live on the coast receive fast and comfortable service.*

Keywords: Good Governance, Land and Building Tax, Management.

1. INTRODUCTION

Tax is one of the main sources of income for the state in Indonesia, which includes national taxes and regional taxes. According to its function, tax acts as a source of state income that is used for various purposes, such as employee expenses, maintenance, infrastructure development, and others. Based on Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Retributions which has been updated through Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, regional taxes are mandatory contributions that must be borne by individuals or bodies to the region.

This tax is mandatory according to the provisions of the law, without any direct imbalance, and is used for regional interests for the welfare of the community. (Nur & Dewi, 2022). Taxes function as an instrument to regulate the government's social and economic policies. In its management, the government must apply the principles of Good Governance because taxes are an important source of regional income that supports development. Therefore, transparency, clear reporting, and public supervision are needed to prevent misappropriation. Taxes in Indonesia are divided into central taxes and regional taxes. Central taxes are collected and managed by the central government, while regional taxes are managed by the regent or mayor. Furthermore,

the management of regional taxes is handed over to the sub-district government with the support of village or sub- district officials and related agencies in the management process. (Hirawan et al., 2023).

Every year, the Bekasi Regency Government sets a target for Land and Building Tax (PBB) revenue as one of the sources of regional income. (Oktaviano et al., 2022). Bekasi Regency Regulation Number 7 of 2011 is a regulation that amends Bekasi Regency Regulation Number 1 of 2011 concerning Regional Taxes. This change transfers the management of Rural and Urban Land and Building Tax (PBB-P2) to the Bekasi Regency Government. This provides the advantage that all revenue from PBB, 100%, will go to the Bekasi Regency Government treasury. Previously, the district government only received a share of 64.8%. provincial government 16.2%, central government 10%. Before fiscal decentralization and related regulations, all PBB revenue was deposited with the center. After the implementation of regional autonomy, the central government decided to share PBB revenue with local governments. Bekasi Regency Regulation Number 7 of 2011 stipulates that revenue from PBB-P2 is fully managed by the district government.

In the context of Bekasi Regency, the regional regulation stipulates that PBB P2 revenues received by the district government are directly channeled to the regional treasury. The process of distributing and utilizing these funds is then further regulated by the Bekasi Regency Regional Revenue Agency. This policy has the potential to increase Regional Original Income (PAD), which can then be allocated for development in the region. Revenue from PBB can be used or returned to the community for the construction of various public facilities such as roads, bridges, schools, hospitals or health centers, and so on. This shows the importance of tax contributions in supporting infrastructure development and public services in Bekasi Regency.

The Regional Revenue Agency is an institution that acts as an implementing element in supporting financial functions and providing assistance in related tasks. The Head of the Regional Revenue Agency leads this institution and is responsible to the Mayor or Governor through the Regional Secretary. (Puji Lestari, 2023). The Regional Revenue Agency is an agency responsible for receiving regional revenue. This agency has various main responsibilities and main tasks, including carrying out administrative affairs such as document management, human resources, and finance. In addition, the Regional Revenue Agency is also responsible for organizing the preparation of programs and implementing tasks in the field as a whole.

The Regional Revenue Agency consists of several divisions, namely the program division, data collection and determination division, collection and bookkeeping division, and revenue sharing and revenue division. To optimize regional revenue sources, especially from regional taxes, serious efforts and good planning are needed (Herman Hanafi, 2023). Law Number 12 of 1994 which amended Law Number 12 of 1985 concerning Land and Building Tax stipulates a number of significant changes related to the management and distribution of tax revenues between the central and regional governments. Chronology and important provisions related to the distribution of PBB results, Law No. 12 of 1985 is a tax collected by the central government. And all PBB revenues go to the state treasury, and are then reallocated to the regions. Law No. 12 of 1994 This law introduces several significant changes in the management of PBB. One important change is the regulation of revenue from PBB divided between the central government, provinces, and districts/cities. Distribution of PBB Results by the Central Government is 10%, regional governments 90%, provinces 16.2% of total PBB revenues. district/city 64.8% of total PBB revenue in its region. Collection costs 9% of total PBB revenue, which is allocated as an incentive for local governments that collect taxes.

This division aims to provide incentives to local governments to be more active in collecting PBB, as well as increasing regional revenues for development and public services. This statement is in line with the principles of good governance, which

emphasize the importance of fiscal decentralization and increasing regional participation in resource management. By providing greater authority in the management and use of PBB funds, local governments can implement governance that is more transparent, accountable, and responsive to community needs.

Good Governance has become a very relevant topic in public administration management. Currently, the implementation of governance, especially at the local government level, faces various challenges, especially in carrying out its duties and authorities to achieve good governance as a whole. This is due to the fact that the government is still considered unable to create conducive conditions, as seen from various corruption cases involving government officials.

The implementation of good governance does not only involve one party, but also involves three important elements, namely the government, the community, and the private sector. (Febriani, 2017). In the management of Land and Building Tax, this is very crucial because it involves the active participation of the community as taxpayers, the role of the private sector in supporting the management system, and the role of the government in providing transparent and accountable regulations and services.

Land and Building Tax is a tax imposed by the state on land and building ownership, as regulated in Law Number 12 of 1985 concerning Land and Building Tax, which was later amended by Law Number 12 of 1994. Every individual who owns or controls land is obliged to pay tax to the state as a contribution to development and improving community welfare. In addition, with the increasing number of houses and buildings every year, the number of PBB objects also increases, along with the benefits obtained by the tax subject. Every year, revenue from Land and Building Tax shows an increase, making a major contribution to Regional Tax Revenue in Bekasi Regency (Nasrun & Adil, 2022). Furthermore, there is a shift in responsibility related to data collection, assessment, determination, administration, as well as collection or billing and PBB-P2 services, which are now managed by the Regional Government (Regency/City). Community participation in this process is crucial to ensure data accuracy, fair assessment, and smooth tax payments, all of which play a role in increasing regional revenue and supporting development. However, the lack of public participation in supporting this process often becomes a challenge in itself, hindering the optimization of tax revenues and the implementation of effective and efficient governance.

Community participation in the management of Land and Building Tax at the Regional Revenue Agency is often a complex problem. The level of community understanding of the importance of paying taxes and its consequences in regional development can affect participation. If the community is not fully aware of the benefits of paying taxes in building infrastructure and public services, the community will tend to avoid or delay payment.

Limited information: People who do not receive clear and easy-to-understand information about tax policies, procedures, and benefits can also have difficulty understanding their obligations. Education and outreach campaigns need to be improved to increase public awareness and knowledge about the importance of paying taxes. In addition, the lack of skilled and competent human resources in the field of taxation is also one of the obstacles that must be overcome to ensure the success of land and building tax management.

Lack of human resources can indeed be an obstacle in tax management at the regional level. Limited staff can hinder the ability of regional revenue agencies to accurately assess property, monitor taxpayers, and enforce compliance with tax regulations. This can result in various problems, such as delays in data collection, difficulties in monitoring, and lack of ability to implement information technology needed to improve efficiency. If the number of tax officers is limited, employees may not be able to visit each business place or property to conduct assessments and collect data in a timely manner. All of this can result in decreased efficiency and effectiveness in tax management at the regional level, as well as reducing tax revenues that should be. Therefore, it is very important for regional governments to

overcome this challenge by increasing the human resources needed for effective and efficient tax management.

2. LITERATURE REVIEW

2.1 Good Governance

Good governance is a concept of efficient management in organizing an organization or government, with a focus on the application of the principles of transparency, accountability, participation, responsibility, and fairness. The main objective of good governance is to ensure that the decision-making process and policy implementation are carried out efficiently, fairly, and responsibly to all stakeholders. According to the author, good governance refers to the principles that guide effective and responsible governance in an organization.

Basically, good governance is about the decision-making process and its implementation that can be collectively accounted for. According to Mardiasmo (2004), in Aryani (2021), it is a development paradigm that emphasizes efforts to improve the public sector through effective government practices. The concept of Good Governance is also known as an open process in setting goals, achieving them, and evaluating their performance. Good Governance is a solid and responsible development management practice, in line with the values of democracy and efficiency. The goal is to prevent misuse of investment funds and corruption, both in the political and administrative realms, and to implement budget discipline.

Based on Mardiasmo (2018), referred to by the United Nations Development Program (UNDP), there are a number of indicators that show the implementation of Good Governance, as follows:

1. Participation, community involvement in the decision-making process can occur either directly or through people's representatives, allowing them to voice their opinions. This participation is based on freedom of organization, speech, and positive contribution.
2. Rule of Law, a fair legal system that is applied evenly without discrimination against a person's identity or status.
3. Transparency, transparency is built through freedom to access information. The public has the right to obtain information related to the public interest directly.
4. Responsiveness, public institutions must be responsive and fast in providing services to stakeholders.
5. Consensus Orientation, refers to a focus on the more general interests in society and efforts to reach mutual agreements among various stakeholders.
6. Equity, every individual in society has an equal opportunity to achieve prosperity and justice.
7. Efficiency and Effectiveness, Resource management must be carried out efficiently, and utilize it optimally and effectively, so as to achieve the desired results.
8. Accountability, being responsible to the community regarding every activity carried out is an important principle in good governance.
9. Strategic Vision, the implementation of government and society needs to have a clear long-term vision that is oriented towards better improvements and progress in the future.

2.2 Management

According to the author, management is a series of actions to plan, organize, direct, and control various resources such as human, financial, material, and time to achieve predetermined goals. The main goal is to optimize the use of existing resources as best as possible to achieve the desired results. According to Prajudi Atmosuryo in Zulaikha (2016), management is defined as an activity that involves the use and processing of resources to achieve certain goals in an activity.

Management, often called management, is generally related to a series of activities in an organization including planning, organizing, controlling, directing, and supervising. The word "management" comes from the term "to manage," which means to organize or manage. From this definition, it can be concluded that management does not only involve the implementation of activities, but also includes management functions such as planning, implementing, and supervising to achieve goals in an effective and efficient manner. The term "management" comes from the word "manage," which refers to various efforts to utilize and manage all available resources in the right way to achieve predetermined goals.

2.3 Property Tax

According to researchers, Land and Building Tax is a type of tax imposed based on the value of the property, especially land and the buildings on it. This tax is usually imposed by regional governments or local governments to obtain revenue that is used to finance public services and infrastructure in certain areas. According to Abdul Halim (2016:525) in Mutia (2020), Land and Building Tax is a tax imposed on ownership, control, or use of land and buildings, which applies to individuals and legal entities. According to Rismawati Sudirman and Antong Amiruddin (2016:391) in Mutia (2020), Land and Building Tax is a tax imposed on individuals or legal entities who own, control, or benefit from land and buildings, and have rights to benefits from the surface of the earth. Legal provisions regarding Land and Building Tax are regulated in Law No. 12 of 1985, which has been amended by Law No. 12 of 1994, as explained in the book by Prof. Dr. Mardiasmo (2018).

According to Mardiasmo (2018, p. 381), Land and Building Tax is a tax imposed on two main objects, namely land and buildings. Land includes the surface and layers beneath it, including inland waters such as swamps, ponds, and sea waters in the territory of the Republic of Indonesia. Meanwhile, buildings include permanent structures built or attached to land and/or waters. According to Soemitro in Mardiasmo (2018, p. 3), tax is defined as a mandatory contribution given by citizens to the state treasury in accordance with applicable laws, without any direct compensation that can be felt. Funds obtained from taxes are used to finance general government expenditures.

Regional tax is a type of tax managed by the government at the regional level, either at the provincial or district or city level. According to Article 1 paragraph 10 of Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, "regional tax is defined as a payment obligation imposed on individuals or entities by the regional government in accordance with applicable laws and regulations, without any direct compensation, and the funds collected are used to meet regional needs for the improvement of community welfare."

2.4 Perception

According to the author, perception is a process in which individuals interpret and give meaning to stimuli they receive from the environment. This includes how individuals see, understand, and interpret information they receive through the five senses and personal experiences. Perception generally involves the process of taking, interpreting, and managing information received through the senses. This is a subjective experience of an event that is formed through interpretation and analysis of the messages received. As for the definition according to experts, according to Sarlito Wirawan Sarwono in Mahendra (2021, p. 89), perception refers to an individual's ability to organize and understand observations made, which includes the ability to recognize, analyze, and give meaning to information received from the surrounding environment, to distinguish, group, and focus attention.

According to Robbins (2003, p. 160), perception is a process in which individuals organize and interpret information received through their senses to give meaning to the

environment around them. On the other hand, Bimo Walgito in Mahendra (2021), states that perception has several indicators as follows:

1. Absorption, is a process in which individuals receive or absorb stimuli or objects from the surrounding environment through their five senses, including sight, hearing, touch, smell, and taste, both individually and simultaneously. The stimuli are then processed by the brain to produce images, responses, or impressions.
2. Understanding or comprehension, arises after the impression image is formed in the individual's brain then organizes, classifies, compares, and interprets it. This process allows for a deeper understanding or understanding of the stimuli or objects received.
3. Assessment or evaluation, is carried out after the individual forms an understanding or understanding, comparing the information with the criteria or norms that exist in a person subjectively

2.5 Framework

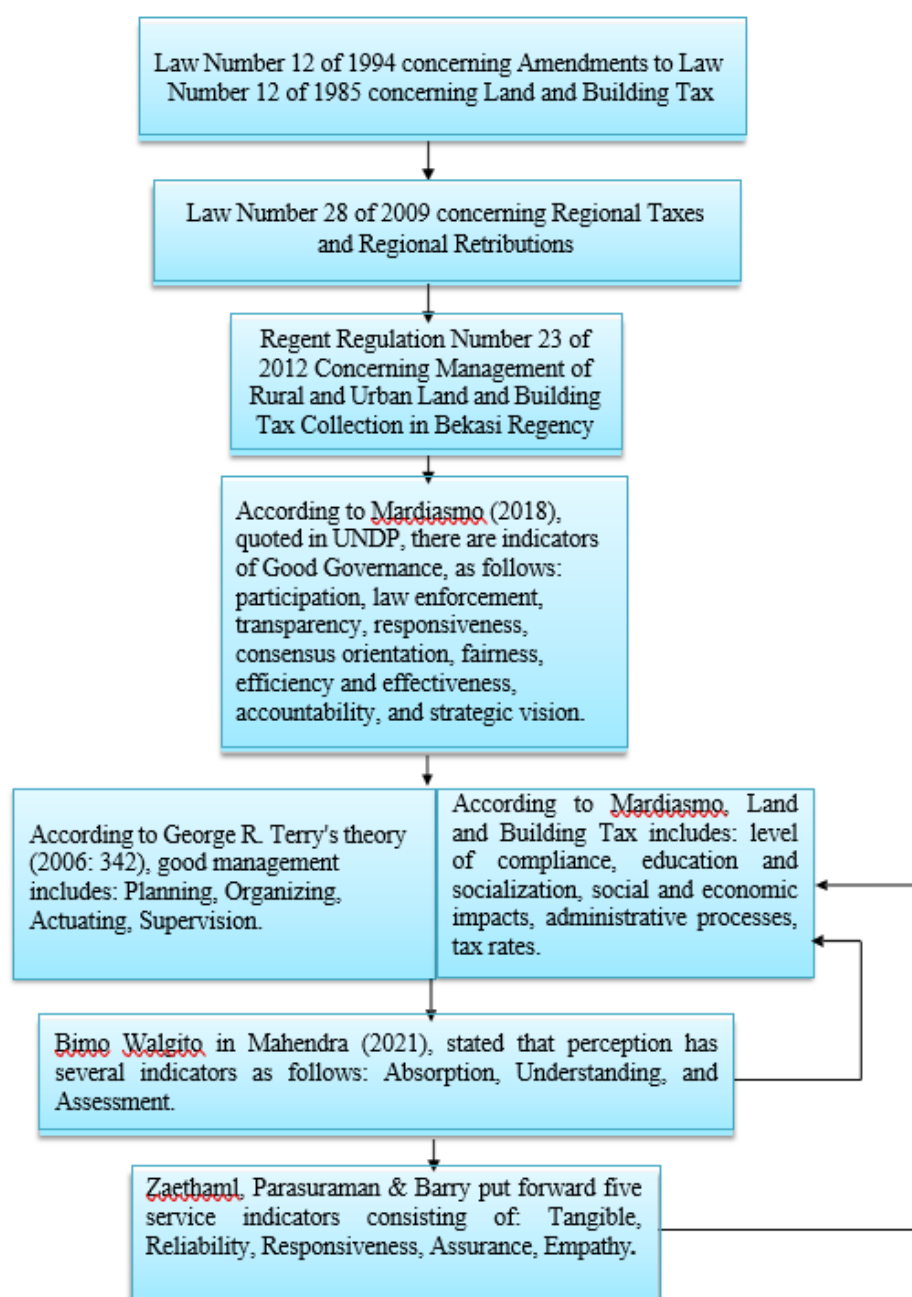


Figure 1. Thinking Framework

The researcher's framework of thinking above shows how researchers analyze the topic or issue of the research problem raised. Law Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning PBB is a revision of the previous law relating to the property taxation system. Meanwhile, Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions regulates the imposition of taxes and levies at the regional level. This law covers various types of taxes, including Rural and Urban Land and Building Taxes, as well as levies for public services provided by the local government.

The relationship between these two laws is particularly evident in the context of property tax regulation. Law Number 12 of 1994, which amended Law Number 12 of 1985 concerning Land and Building Tax, provides the legal basis for the imposition of PBB at the national level. On the other hand, Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions provides the legal basis for regional governments to implement Rural and Urban Land and Building Tax (PBB-P2) at the local level. Overall, these two laws function synergistically to regulate aspects of property taxation in Indonesia. Law Number 12 of 1994 establishes the national framework for the imposition of Land and Building Tax, while Law Number 28 of 2009 provides the legal basis for regional governments to implement Rural and Urban Land and Building Tax in their respective areas.

Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions provides a comprehensive legal basis for the regulation and implementation of regional taxes, including Rural and Urban Land and Building Tax. In addition, Regent Regulation Number 23 of 2012 concerning Management of Collection of Rural and Urban Land and Building Tax of Bekasi Regency is a regulation issued by the Bekasi Regency regional government to regulate in more detail the management of Rural and Urban Land and Building Tax in the region.

The relationship between the two regulations is that Regent Regulation Number 23 of 2012 is an instrument for implementing Law Number 28 of 2009 at the local level, especially in Bekasi Regency. The Regent Regulation will regulate the procedures, mechanisms, and further provisions related to the collection of PBB-P2 according to the needs and conditions of the Bekasi Regency area. So, Law Number 28 of 2009 provides a general legal framework, while Regent Regulation Number 23 of 2012 fills in the details of the implementation of the regulation at the Regency level.

The relationship between the two theories lies at the core of good management and governance. The aspects mentioned by George R. Terry put forward several management functions including planning, organizing, motivating, and supervising are basic elements that ensure that an organization can operate effectively and efficiently. The Good Governance indicators identified by Mardiasmo, such as participation, transparency, and accountability, are principles that strengthen and support these management aspects. For example, in good planning, transparency and participation are needed to ensure that the plans drawn up are in accordance with the needs and expectations of all stakeholders. In organizing, the principles of equality and accountability are essential to ensure that the organizational structure supports goals and functions fairly and responsibly. Effective mobilization requires responsiveness and consensus orientation to ensure that all parties are involved and moving towards common goals. Good supervision requires efficiency and effectiveness to ensure that organizational activities are running according to plan and achieving desired results.

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The perception process influences how individuals interpret service indicators. Each aspect of service goes through stages of perception, namely absorption, understanding, and assessment, which ultimately form an overall impression or view of the service. Service indicators act as input that builds public perception. Elements such as tangible, reliability, responsiveness, assurance, and empathy are the basis for customers in evaluating services based on what the public feels and understands. These two theories complement each other in explaining how individuals perceive service quality, as well as how each indicator in service influences the stages of perception.

3. RESEARCH METHODS

This study applies a qualitative research method that emphasizes in-depth observation. According to Sugiyono (2018, p. 213), a qualitative research method is an approach based on a certain philosophy, used in experimental scientific situations, where the researcher is the main instrument. Data collection and analysis techniques in this approach focus more on understanding the meaning implied in the data.

Research Paradigm

Researchers use the constructivism paradigm in research methods referring to an approach that emphasizes the construction of knowledge by individuals. According to Creswell in Handayani (2020, p. 32), the constructivism paradigm implies that individuals seek to understand the environment in which social beings interact and act, both in the context of life and work. The research paradigm is a perspective or framework used by researchers to see and gain an understanding of the phenomena being investigated.

Research Design

Research design is a plan or framework used by researchers to guide the research process. This study adopts a case study approach as the research design, which is a strategy in which researchers deeply investigate a program, event, activity, process, or group of individuals.

Data Acquisition Techniques

The data collected in this study comes from two types, namely primary and secondary data.

Informant Recruitment Techniques

Informant recruitment techniques refer to the methods used to identify and recruit individuals or groups who have knowledge or experience relevant to the research subject.

Table 3.1 Informant Criteria

No	Name	Position	Informant Criteria	Amount
1.	Zenal S.Si.MM	Head of Regional	Have extensive knowledge and relevant experience in the	1

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Bandung, Indonesia, January 25, 2025

		Revenue Agency	field of regional revenue management, including tax regulations and regional financial administration practices.	
2.	Syaeful Anwar .SH.,M.Si	Acting Head of Sub Division of Regional Revenue Agency.	Strong understanding of tax regulations, financial analysis skills, as well as effective leadership skills, integrity, regulatory compliance, and communication skills.	1
3.	Ompin Sopiandi, S.IP.,M.Si	Tax Service Data Manager.	Expertise in data management, in-depth understanding of tax processes, proficiency in preparing reports, ability to manage tax information efficiently.	1
4.	Pak Agus Gunawan	Notary Public	Ability to actively participate in tax services, honesty in reporting information on the principles of good governance.	1
5.	Dr. Ayub Rohadi M.phil	Bekasi Regency DPRD Member of Bekasi Regency DPRD Commission 1	Have relevant knowledge related to the research topic. Can be trusted to provide accurate information. Willing to share experiences and views openly.	1
6.	Najmuddin S.Ag., M.Ling., M.Tr.I.P.	Head of North Tambun District	The sub-district head currently serving in the relevant sub-district has the latest knowledge regarding the situation, policies, and programs applicable in his/her area.	1
7.	Ahmad sidin	Head of RT.004 Sriamur Village	RT heads who have good relationships with their residents better understand the problems faced by the community and can provide a more objective view.	1

8.	Ahmad Fauzi	Sriamur Village Apparatus/PBB Collector.	Have extensive knowledge of the environmental, social and economic conditions of the community in their area.	1
9.	Abdul rojak Sutisna Yusuf supriadi Rudi Wiryo Putri Suharnih Nurjanah Kiki Fatmawati Ayu Ningsih Anisa Purwaningsih	Public	Informants must have adequate knowledge about the issue or phenomenon being studied. The community must be able to provide in-depth and relevant insights into the topic.	10

4. RESULTS AND DISCUSSION

Implementation of Good Governance in Land and Building Tax Management by the Bekasi Regency Regional Revenue Agency

Land and Building Tax Management at the Bekasi Regency Regional Revenue Agency is a series of administrative and operational processes aimed at ensuring that tax collection runs effectively and efficiently. To support the implementation of the principles of good governance, this management must be carried out by prioritizing transparency, accountability, community participation, justice, responsiveness, and effectiveness and efficiency in order to achieve good governance, increase taxpayer compliance, and ensure optimal use of tax funds for regional development.

Good governance is a basic principle that must be applied in every aspect of government, including in the management of PBB. The implementation of good governance not only functions as an ethical and operational guideline, but also as a mechanism to ensure that PBB management is carried out transparently, accountably, and responsibly. Principles such as participation, fairness, transparency, and accountability are the main foundations in ensuring that every policy set in PBB management is in accordance with the public interest and applicable laws. The process of implementing the Land and Building Tax management system at the Bekasi Regency Bapenda has been carried out by referring to the principles of good governance.

Although the implementation has been carried out, the results achieved have not been fully optimal. This indicates the need for further evaluation and improvement in certain aspects to improve performance effectiveness. The quality of human resources at Bapenda Bekasi Regency is an important factor in the effectiveness of PBB management implementation. Employees at Bapenda have varying educational backgrounds, which affect the speed and effectiveness of adjustments in the performance process. These various educational backgrounds cause the time required to achieve consistency and harmony in carrying out tasks to be longer. The indicators of findings from the author's research on the principles of good governance are:

Transparency

The Bekasi Regency Bapenda has implemented transparency by ensuring that all information related to PBB management requirements and procedures, including the name change process, is widely announced. This information is disseminated through electronic media and other media in collaboration with the local government. In addition,

to strengthen interaction with the community, Bapenda routinely holds "BOTRAM" activities in all sub-districts. This activity not only functions as a means of socialization, but also as a means to increase public awareness of the importance of paying PBB. As a result, public enthusiasm in paying PBB has shown a significant increase. The PBB service process is carried out free of charge, and the rates and selling value of taxable objects are charged with a high level of transparency in accordance with the applicable zones and boundaries.

Accountability

Accountability in the management of PBB by Bapenda Bekasi Regency has been implemented through a clear and structured accountability mechanism. One real proof is the policy of blocking the tax object number (NOP) for taxpayers who do not fulfill their obligations for four consecutive years. The main purpose of this blocking is to prevent the accumulation of administrative sanctions that could harm taxpayers. This step shows Bapenda's efforts to maintain the integrity of the tax system and ensure that every action taken can be accounted for professionally. Accountability in the management of PBB has also been implemented by providing public access to file complaints and ensuring that all policy products are based on a clear legal basis.

Participation

Community participation in PBB payments in Bekasi Regency also received serious attention from Bapenda. To increase participation, especially in coastal areas such as Sukatani, Pebayuran, Muara Gembong, and Tarumajaya, Bapenda conducted a direct approach through a door-to-door program. This program not only aims to socialize the importance of paying PBB but also to provide education to communities who do not fully understand their obligations. This approach has proven effective in increasing community awareness and participation in previously less accessible areas.

Legal Certainty

Every government, especially in the field of PBB management, must work under a clear and firm legal framework. The legal umbrella, either in the form of Regional Regulations (Perda), Regent Regulations (Perbup), and other government regulations (PP), is the basis for regulating the implementation of PBB policies. This legal umbrella not only provides legitimacy to government actions, but also ensures that all PBB management processes are carried out in accordance with applicable regulations, thus preventing abuse of authority and injustice.

Justice

The principle of justice is one of the main pillars in PBB management. This means that every citizen must be treated equally before the law, and the policies taken must consider the balance between rights and obligations. Fair PBB management includes setting proportional rates, transparent billing, and objective dispute resolution. Thus, the application of the principle of justice will increase public trust in the government and encourage active community participation in PBB payments.

Strategic Vision

The strategic vision that has been set contributes to the achievement of satisfactory targets, with the realization of PBB revenue in 2023 reaching the target and for 2024 reaching 98.20%. However, there are obstacles in terms of printing Tax Payable Notification Letters (SPPT) online which have not been fully implemented, still being a challenge for more efficient management. In the context of tax administration, this obstacle creates substantial challenges for more effective management of the tax system. In particular, the inability of the system to accommodate the electronic printing process can hinder administrative efficiency, and slow down the verification process

and distribution of tax documents. This can have a negative impact on the integrity of the tax system as a whole and affect the quality of service to taxpayers.

Responsiveness

Land and Building Tax Management at the Bekasi Regency Regional Revenue Agency includes a series of activities oriented towards responsiveness to meet community needs and increase taxpayer participation. Starting from accurate data collection of tax objects, Bapenda strives to respond to changes in land ownership and use data through periodic database updates. Then, the process of determining tax values is carried out transparently by disseminating information to the public through various media, including educational programs and tax awareness campaigns. In addition, responsiveness is also reflected in the provision of PBB payment services that are easily accessible, such as through service counters, online applications, and cooperation with banks. To handle complaints or questions from the public, Bapenda provides a responsive complaint channel, both directly at the service office and through a digital platform. All of these efforts are designed to ensure fast, accurate, and appropriate services according to community needs in order to increase the level of compliance and trust in PBB management.

Consensus Orientation

A series of Land and Building Tax management activities at the Bekasi Regency Regional Revenue Agency with a consensus orientation involves a collaborative approach between local governments, communities, and related stakeholders. This process begins with the socialization of PBB policies through various channels, such as social media, community forums, and direct campaigns, to ensure a uniform understanding of tax obligations. Furthermore, the determination of rates and payment mechanisms is carried out by considering input from the community through surveys, public discussions, or consultations with local figures, so that the policies implemented reflect the real needs and conditions of the community. In its implementation, PBB payment services are supported by a digital system and physical counters to facilitate public access, accompanied by transparent management of complaints and input through an official complaint mechanism. This entire process is designed to build mutual agreement, increase public awareness of the benefits of PBB, and encourage active participation in supporting regional development.

Efficiency and Effectiveness

Land and Building Tax Management at the Bekasi Regency Regional Revenue Agency includes a series of activities designed to ensure the optimization of tax revenues efficiently and effectively. From an efficiency perspective, PBB management involves the use of information technology in recording tax objects, as well as cooperation with banking partners to provide various online payment channels that minimize administrative costs and time. Meanwhile, in terms of effectiveness, this activity is focused on increasing taxpayer compliance through intensive socialization, counseling campaigns, and providing incentives in the form of timely tax payment discount programs. Evaluation of management results is carried out by comparing PBB revenue targets and realizations each year, as well as assessing the level of community participation in paying taxes.

Community Participation in Land and Building Tax Payments as a Source of Regional Income in Bekasi Regency

In the analysis related to the level of community compliance in paying Land and Building Tax, significant variations were found between regions. Some regions showed a high level of compliance, while in other regions, the level of compliance was still low. This difference can be attributed to various factors that influence taxpayer behavior. The

level of community participation in paying PBB is an important indicator of citizens' fiscal awareness of tax obligations.

In Tambun Utara District, community participation in paying taxes is below 50%. This phenomenon indicates a significant challenge in increasing tax awareness and compliance in this area. Public awareness to pay taxes is still relatively low, as reflected in tax payment data in Tambun Utara District. Several factors that contribute to this low awareness are the lack of public understanding of the importance of taxes for regional development and the perception that the direct benefits of taxes are not felt in real terms by the community. This low awareness is also exacerbated by the fact that many residents, despite understanding their tax obligations, experience economic difficulties and are unable to fulfill their obligations. The factors that influence the level of community participation in Bekasi Regency are:

Economic Factors

In addition, economic constraints also play an important role in influencing taxpayer compliance. Low-income residents often have difficulty in fulfilling their PBB payment obligations. This economic inability is exacerbated by distrust of the management of PBB funds by the local government. This distrust is one of the main factors that reduces people's motivation to comply with paying taxes. The delay in PBB-P2 payments by taxpayers is often caused by unstable economic factors. This shows the need for coordination between related agencies in an effort to improve the economic level of the community in Bekasi Regency.

This economic improvement is important to ensure that people have sufficient financial capacity to pay taxes on time. The increasingly difficult economic conditions for some people have a significant impact on their ability to fulfill their tax obligations, including PBB. In situations where household income decreases or basic needs become a top priority, people are forced to postpone or even default on tax payments. This phenomenon shows that tax policies that are not sensitive to the economic conditions of the community can lead to high levels of tax arrears and reduce the effectiveness of the tax system as a whole. These financial limitations are further exacerbated by a lack of understanding of the importance of PBB contributions to development and the general welfare of society.

Taxpayer Compliance Level

Based on the data obtained, around 60% of the community does not pay PBB, while only 40% are obedient in paying. This low level of compliance indicates a significant gap in regional tax revenues. Factors such as economic difficulties, lack of socialization, and arrears from previous years that have not been paid are the main reasons behind the low compliance. If there are 1,000 taxpayers, then those who do not pay PBB are around 600 people and those who pay PBB are only 400 people.

In general, the level of awareness of the Sriamur Village community regarding the obligation to pay Land and Building Tax is still relatively low. This phenomenon can be associated with several main factors that influence taxpayer behavior. One dominant factor is the limited understanding of the obligation to pay PBB among the community. Many people do not understand the mechanism and benefits of this tax, which ultimately affects community compliance in fulfilling tax obligations. There are several factors that can influence taxpayer behavior. One of them is the existence of individuals who are not compliant in fulfilling their obligations. This non-compliance can be caused by various reasons, including low awareness of the importance of paying taxes, negative perceptions of tax fund management, or financial inability. This non-compliance not only hinders regional tax revenues, but also reflects the challenges in implementing the principles of good governance in the taxation sector.

Arrears Burden and Increased Tax Rates

One of the challenges faced by the community is the existence of PBB arrears from previous years, which cumulatively increases the amount that must be paid. The increase in PBB rates every year without being accompanied by adequate relief policies

adds to the burden on the community, especially those with low incomes.

CONCLUSION

Land and Building Tax Management at the Bekasi Regency Regional Revenue Agency has shown that the application of good governance principles, especially in terms of transparency, accountability, and community participation, has been implemented well. Although there has been significant progress in PBB receipts, challenges still exist, especially related to the quality of human resources and technical constraints in the online Tax Payable Notification Letter printing system. This indicates the need for continuous evaluation and improvement at the Bekasi Regency Regional Revenue Agency. Transparency has been implemented through the dissemination of information regarding PBB procedures, while accountability is manifested in a clear accountability mechanism, including a policy of blocking NOP for non-compliant taxpayers. Community participation must also be increased through a direct approach in coastal areas.

The results of this study explain that the level of community compliance in paying Land and Building Tax in Tambun Utara District is still relatively low with community participation below 50%. This low level of compliance can be influenced by several interconnected factors, as follows:

Economic factors, unstable economic conditions are one of the main obstacles for people to fulfill their tax obligations. Many people are struggling financially, especially during times of economic decline, which causes taxpayers to delay or ignore paying Land and Building Tax.

Level of awareness and understanding, the lack of public understanding of the mechanism and benefits of PBB contributes to low awareness to pay. This is more pronounced in groups of people with low education and those living in rural areas. Negative perceptions of the government, public distrust of tax fund management, are inhibiting factors in increasing compliance with PBB payments, people feel they do not see direct benefits from tax contributions.

The burden of arrears and increased rates, the existence of PBB arrears from previous years adds to the burden on the community, especially for taxpayers with low incomes. The increase in tax rates that is not balanced with relief policies is also a problem that needs to be addressed.

Based on the above findings, it is recommended that local governments take more holistic and systematic steps to increase public awareness and compliance in PBB payments. This includes strengthening socialization and education through various channels, with coordinated and sustainable efforts, it is hoped that community participation in PBB payments can increase, which in turn will contribute to better regional development.

RECOMMENDATION

1. The results of this study are expected to be useful considerations as additional references in the field of Public Administration, especially in studies on the Taxation and Governance systems.

2. The researcher hopes that this study can provide benefits for students who are interested in continuing their studies on the same topic, so that students can develop the research more broadly and deeply by using different methods, theories, and research objects.

3. Hopefully this study can provide additional insight in the field of Public Administration for the Islamic University "45" Bekasi, which is useful for various parties, especially students and lecturers.

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