

EFFECTIVENESS OF THE “OFFICIAL ASSESSMENT SYSTEM” FOR LAND AND BUILDING TAX PAYMENTS IN RAISING COMMUNITY LEGAL AWARENESS

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Abstract. Land and building taxes are the most potential source of state revenue to increase Regional Original Income. In this study, the researcher intends to examine the effectiveness of the official assessment system in increasing the legal awareness of taxpayers in paying land and building taxes in the Pasirbiru village. The Research design used in this study is a qualitative approach with a case study method. The techniques used are interviews, observations, documentation and literature. Furthermore, in analyzing the data, the researchers carried out reduction, data presentation, verification, and validity using triangulation. The results of the study indicate the realization of PBB revenue with the predetermined target is still not appropriate. So that the official assessment system implemented in the Pasirbiru village is still in the less effective category and has not been able to increase the awareness of taxpayers in fulfilling their obligation to pay land and building taxes.

Keywords: Land and Building Tax, Legal Awareness, Official Assessment System

1. INTRODUCTION

Tax is a form of contribution given by citizens to their country in accordance with applicable regulations. According to Frelly (2018: 18) "Tax is a contribution that can be enforced, where the public is obliged to pay it to the state in accordance with the provisions of regulations, with no return, which can be directly appointed, and is intended to finance all forms of public expenditure that related to the state's duties in the context of administering government". We know that the largest income for a country, especially in Indonesia, is from taxes. So in running the government and carrying out development in various regions, large financial support is needed which comes from none other than taxes. Most of the regional original income comes from tax collection. According to Muhammadiyah (2015, p. 83) "land and building tax is a source of regional income that has great potential to increase both physical and non-physical development of an area".

Law no. 28 of 2009 concerning regional taxes and regional levies states that "regional taxes are mandatory contributions to regions that are owed to both individuals and institutions under compelling circumstances based on law, and do not receive direct rewards but are used for regional development". According to Austik (2014: 47) "Taxes are a source of regional revenue that can guarantee regional development and are realized in the form of Regional Original Income".

Land and Building Tax is a tax imposed by the government in accordance with statutory regulations on its citizens for ownership of land and building assets which are then called immovable tangible assets. According to Roesman (2013: 2) "Land and building tax revenues can contribute to regional development costs in order to realize and fulfill the interests of the community in each region." In this way it will be seen that what is being rejected measure it in terms of the size of local original income, namely

from the community's awareness of paying land and building taxes. If public awareness is in the good category, it will have implications for high local original income, but on the other hand, if public awareness is lacking, local original income will be small, so development in the area will not be optimal.

Legal awareness is very important for every citizen to have. In this case, people are required to have awareness in carrying out their obligations, namely paying taxes, especially property taxes. A person who is aware of and behaves according to the applicable legal rules can be said to have awareness of the law. According to Soekanto (2012: 251) "Legal awareness in society is synonymous with community obedience in complying with applicable laws".

Public awareness of the function of taxes as a source of income for the State is very necessary to show their participation and contribution to the State (Civic participation). One of the ways in which this contribution can be realized is by becoming a taxpayer who always complies with paying taxes in accordance with applicable regulations.

Currently, the tax collection system implemented in Indonesia is: official assessment system. According to Mardiasmo (2004: 7) "Official assessment system namely a collection system that gives more authority to the tax authorities or government staff in charge of taxes to calculate the amount of tax that must be paid and has the task of collecting it from the taxpayer concerned". This authority possessed by the tax authorities will benefit taxpayers in paying calculated taxes. So that people don't have to bother calculating and paying because there will be government officials who calculate and collect these taxes periodically and regularly. We already know that land and building taxes are one of the largest regional revenues, so we need to implement a tax collection system in the field its effectiveness must be measured.

Measuring effectiveness is very important to see the success and suitability of targets and the achievement of a goal. Where in this case the purpose of tax collection is solely to carry out development in each region for the sake of improving the lives of the people in that region. According to Pamungkas, et al (2017: 20) "The amount of land and building tax is conveyed through Notification of Tax Due which is distributed from sub-districts, sub-districts, RW/RT heads and only then received by taxpayers. In practice there are several obstacles, one of which is the time for receiving the Notification of Tax Due to taxpayers, who should be willing to pay at the beginning of the year, but they have not received the Notification of Tax Due so they have to postpone it, there are even taxpayers who do not get the Notification of Tax Due as they should."

In Law no. 12 of 1985 Article 4 paragraph (1) states that: "a tax subject is a person or entity that actually has a right to land and/or obtains benefits from the land, and/or owns, controls and/or obtains benefits from a building." Thus, the amount of Notification of Tax Due that will be issued by the tax subject depends on the Tax Object Notification Letter which was previously reported to the Directorate General of Taxes. Therefore, land and building tax is included in objective tax because the determination of the amount of tax payable only looks at the tax object without considering the ability of the tax source to pay it. So this is also one of the weaknesses Official assessment system.

Adelina (2013: 1) deep his research entitled "Analysis of the Effectiveness and Contribution of Land and Building Tax Revenue to Regional Income in Gresik Regency" explains that The existence of Land and Building Tax is very effective in increasing local revenue in Gresik Regency, but this is inversely proportional to the contribution made by taxpayers, where this contribution is still in the very low category. In this research, researchers are very interested in conducting research in the Pasirbiru area, Cibiru sub-district, where the Pasirbiru area is one of the sub-districts that has implemented property tax as a regional tax. Based on the results of observations, it is known that in the land and building tax withdrawal process there are still many shortcomings and obstacles faced in the field. Cases that are often observed in the field include houses that are no longer occupied, multiple Notification of Tax Due, and there are still many people who do not have compliance in paying taxes. This is proven by the percentage

of L&B tax realization and target data which is not constant every year and tends to decrease.

As in the L&B tax payment income data as follows:

Table 1. Land and Building Tax Target and Realization Cibiru District

No	Kelurahan	Jumlah SPPT	Target (Rp.)	Realisasi (Rp.)	Sisa (Rp.)	Ket.
1	Pasirbiru	3061	744.471.785	474.098.735	362720397	0,6801
2	Cipadung	4285	2144849353	2585281919	-440.432.566	1,2053
3	Palasari	5391	1700336818	1434298701	266038117	0,8435
4	Cisurupan	6381	2153431162	1434298701	435789993	0,7976
Jumlah		18629	7132334359	6508218418	624115941	0,9125

Source: Bandung City Central Statistics Agency 2023

Based on the data above, it is known that the population of Pasirbiru sub-district is 13,334 people, with the number of taxpayers being 3,061 people. The PBB payment revenue target in 2017 was 744,471,785 but the realization achieved was 474,098,735 or 1,856 taxpayer transactions (60.63%) so there was a remaining 270,373,050.

Based on these facts and data, in this case the realization of land and building taxes payments has not reached the proper target. Apart from determining the size of the L&B tax, the Pasirbiru Subdistrict government should also know how effective it is "official assessment system" which has been carried out in increasing the legal awareness of the community as citizens.

Based on the background of the problem above, the author is interested in conducting research with the title "Effectiveness Official Assessment System Payment of Land and Building Taxes in Increasing Community Legal Awareness (Case Study in Pasirbiru Village, Cibiru District, Bandung City)".

2. RESEARCH METHODS

The methodology used in this research is a case study with a qualitative approach. Creswell (2016: 4) explains that "qualitative research is a method for exploring and understanding meaning by a number of individuals or groups of people, ascribed to social or humanitarian problems". Furthermore, according to Arikuto (2010: 185) "case research is research carried out intensively, in detail and in depth on an organization, institution or certain phenomenon with a narrow area or subject". With the methodology used, the author hopes to be able to explore in depth the state of the research object based on the existing phenomena included in this research to determine the effectiveness official assessment system payment land and building tax in increasing public legal awareness in Pasirbiru sub- district.

This research was conducted in Pasirbiru Village, Cibiru District, Bandung City. The choice of research location in this study was carried out deliberately (purposive). Technique used in collecting research data includes the following:

1. Observation

Danial and Warsiah (2009: 77) explain that "observation is a tool used to observe by seeing, hearing, feeling, smelling, following everything that happens by noting or recording everything about people or the conditions of a particular phenomenon." Observation is the first step that every researcher must take in order to obtain facts and data as well as interesting things to research.

2. Interview

Sugiyono (2012: 318) stated that "through interviews, researchers will find more in-depth information about participants as well as explain situations and phenomena that cannot be found through observation". With this interview, it is hoped that researchers will obtain in-depth information from previously determined sources.

3. Documentation study

Moleong (2007: 216) defines documents as "written materials or films other than notes (documentary evidence) that are not prepared at the request of investigators". This documentation study was carried out to strengthen the research results with the relevant documents.

3. RESULTS AND DISCUSSION

Result

Based on data from the results of a documentation study conducted by researchers in Pasirbiru Village and the East Bandung Tax Service Unit Regional Revenue Agency regarding target data and realization of land and building tax payments to see the effectiveness of land and building tax payments in Pasirbiru Village.

Table 2. Subdistrict PBB Percentage Data Pasirbiru

No	Tahun	Jumlah	Realisasi	
			Jumlah Transaksi	Presentase
		SPPT		
1	2019	2,392	1,596	52,14
2	2020	2,248	2,108	68,87
3	2021	2,526	1,690	55,23
4	2022	2,915	1,670	57,29
5	2023	2,061	2,065	67,46

Source: Bandung City BPPD Office 2024

It is known from the data above that the realization of land and building tax in Pasirbiru Village every year is uncertain. Data for 2019, the presentation of land and building tax realization reached 52.14%, in 2020 it was 68.87%, in 2021 it experienced a decrease, namely 55.23%, in 2022 it was 57.29% and in 2023 there was an increase in the percentage of realization, namely 67.46%. The total Number of Tax Returns Due distribution for Pasirbiru Subdistrict in each Rukun Warga (RW) can be seen from the following table:

Table 3. Number of Tax Returns Due for Land and Building Tax in 2024

No	RW	Jumlah Wajib Pajak
1	RW 1	179
2	RW 2	185
3	RW 3	172
4	RW 4	203
5	RW 5	515

6	RW 6	266
7	RW 7	165
8	RW 8	428
9	RW 9	191
10	RW 10	232
11	RW 11	270
12	RW 12	269
Jumlah		3.075

The following is data obtained by researchers in the field regarding targets and realization of land and building tax payments in Pasirbiru Village over the last five years.

Table 4. Revenue Target and Realization PBB

No	Tahun	Jumlah	Ketetapan	Target	Realisasi			
		SPPT	Rp	Rp	Rp	%	Jumlah Transaksi	%
1.	2019	2,392	589,751,031	672,043,517	388,166,015	63,08	1,596	52,14
2.	2020	2,248	694,355,495	767,053,819	512,688,788	83,31	2,108	68,87
3.	2021	2,526	757,197,574	625,851,369	411,026,590	66,79	1,690	55,23
4.	2022	2.915	729,834,338	781,248,286	456,034,459	58,37	1,670	57,29
5.	2023	3,061	744,471,785	615,333,041	539.849,371	87.73	2,065	67,46

Source: Pasirbiru district office 2024

Based on the results of the table data above it appears that realization Land Tax receipts and Buildings in Pasirbiru Village on 2019 Rp. 388,166,015 (63.08%) from the target which should be Rp. 672,043,517 with a total number of notification of tax due transactions of 1,596 (52.14%) of the total number of notification of tax due 2,392. For 2020 the realization reached IDR 512,688,788 (83.31%) of the target which should have been IDR. 767,053,819 with a total of 2,108 notification of tax due transactions out of a total of 2,248. In 2021, the realization was IDR. 411,026,590 (66.79%) from the target which should be Rp. 625,851,369 with a total of 1,690 notification of tax due transactions (55.23%) out of a total of 2,526. In 2022, the realization was Rp. 456,034,459 (58.37%) of the target which should be Rp. 781,248,286 with a total of 1,670 notification of tax due transactions (57.29%) out of a total of 2,915. Data for 2023 shows the realization of PBB getting Rp. 539,849,371 (87.73%) from the target which should be Rp. 615,333,041 with a total of 2,065 notification of tax due transactions (67.46%) out of a total of 3,061.

Based on this data, it can be concluded that the highest realization from 2019- 2023 was in 2023, amounting to Rp. 539,849,371 (87.73%) with notification of tax due transactions of 2,065 out of the total notification of tax due 3,061 with a provision of Rp. 744,471,785, and the lowest realization was in 2022 which amounted to Rp. Rp. 456,034,459 (58.37%) with notification of tax due transactions of 1,670 out of the total notification of tax due amount of 2,915 with a provision of Rp. 729,834,338.

Table 4. Interpretation of Target Effectiveness Values and realization of Land and Building Tax Pasir Biru Subdistrict 2019-2023

No	Tahun	Target	Realisasi		Kriteria
		Rp	Rp	%	
1.	2016	672,043,517	388,166,015	63,08	Kurang Efektif
2.	2017	767,053,819	512,688,788	83,31	Cukup Efektif
3.	2018	625,851,369	411,026,590	66,79	Kurang Efektif
4.	2019	781,248,286	456,034,459	58,37	Tidak Efektif
5.	2020	615,333,041	539.849,371	87.73	Cukup Efektif
Rata-rata		692,306,006	461,553,045	66,68	Kurang Efektif

Source: Processed Data, 2024

The level of plan realization is often called the effectiveness of the plan. Because the word "effective" means achieving success in an agreed goal. Gedeian (1991: 61) explains that "effectiveness is always related to the relationship between expected results and actual results, which shows that the more organizational goals are achieved, the greater the efficiency". How to calculate the effectiveness of a tax collection system can be done by comparing implementations collection of land and building taxes in the field with targets land and building tax collection which has been decided previously. It can be seen from the table above that

The growth of land and building taxes is always changing. Based on the table above, the calculation of the effectiveness of Land and Building Tax for the 2019-2023 period shows a figure that is less effective with an average percentage of 66.68%. So it can be concluded that from the 2019-2023 period the maximum target was achieved in 2023 in the quite maximum category with a percentage of 87.73%. Meanwhile, the lowest target achievement was obtained in 2022 which was in the ineffective category with a presentation of 58.37%. From this data, it can be seen that it is effective property tax only 66.68% which means it is less effective. So it can be concluded here that the Bandung City Regional Revenue Agency has not achieved the target that has been determined in realizing it'property tax.

Discussion

Official assessment system is a collection system property tax which gives authority to the tax authorities (government officials who handle taxes) in determining the amount of tax owed by taxpayers. The amount of tax debt will be stated in the Tax Assessment Letter. Based on data obtained by researchers regarding implementation official assessment system as a system payment of Land and Building Tax, it is know that technically communication between Taxpayers and implementers, namely Village Officials and East Bandung Tax Service Unit 60% of taxpayers responded unfavorably to factors perceived by taxpayers such as delays in receiving Notification of Tax Due by taxpayers, lack of socialization carried out by officers regarding L&B tax payments, and so on. This is in line with the results of interviews with Pasirbiru sub-district officers who stated that socialization activities related to L&B tax were only carried out during the tax collection schedule. So that when taxpayers pay the taxes they owe, most of them do not really know about the importance of land and building taxes.

Mardiasmo (2004: 134) explains that: "Effectiveness is measuring the relationship between the results of a tax collection and the potential or target of tax revenue itself. The effectiveness of Land and Building Tax revenue is measuring the relationship

between the results of Land and Building Tax collections and the potential or target of Land and Building Tax revenue."

Based on analysis of calculation descriptions effectiveness of Land and Building Tax from 2019 to 2023, the highest target was achieved in 2023, namely 87.73%, which is quite effective. Meanwhile, in 2022 target realization was at a very minimum position, namely 58.37% in the ineffective category. Thus, the average payment efficiency is calculated property tax from 2016 to 2020 shows less effective figures, with an average percentage of 66.68%. This is different from research conducted by Astutik (2014: 47) regarding "the effectiveness of land and building tax collection to increase local revenue (study by the Regional Tax Bureau of Malang City)". In his research, the level of efficiency Land and building tax was very effective in 2012, with an average percentage of 106.25%, which was the year with the highest level of effectiveness. Meanwhile research conducted by Adelina (2013: 15) regarding "Analysis of Effectiveness and Contribution of Land and Building Tax Revenue to Regional Income in Gresik Regency," it is known that from 2007-2011 the L&B tax realization figure always increased, even exceeding the target of 100%, so it was said to be very effective. Furthermore, so that makes it easier discussion, the author collects the results of research findings through data triangulation based on technical triangulation.

Table 6. Results of Technical Triangulation Data Collection Effectiveness of Land Tax payments and Building in Pasirbiru Village

Results Interview	Effectiveness of Land and Building Tax payments in Pasirbiru Village - It is said to be effective if the percentage of realization Land Tax payments and Buildings above 80%
Observation Results	Based on the results of researchers' observations at the Pasirbiru Village Office and Service Unit of tax Bandung East that realization reception UN in Pasirbiru Subdistrict over the last five years has had an average of 66.68%.
Results Documentation	Documentation on PBB Realization breakdown data

Source: Processed Data, 2024

Based on triangulation on cam it was concluded that the effectiveness of the payment property tax it can be said to be effective if L&B tax acceptance or realization reaches 80%. The level of achievement of a program is often referred to as how effective the program is. As stated by Gedeian (1991: 61), effectiveness is said to be the greater the achievement of organizational goals, the greater the effectiveness. Meanwhile, the Pasirbiru sub-district is not yet said to be effective because L&B tax realization only averaged 66.68% in the last five years.

The lack of effectiveness in the realization of L&B tax in Pasirbiru is probably caused by various factors, one of which is a lack of awareness to fulfill it's obligations in terms of paying taxes. There are factors that become obstacles in increasing public awareness in paying taxes Land Building in Pasirbiru Village, Cibiru District, Bandung City vary, including the economic condition of the community which is classified as poor, the amount of tax owed is not relevant to the taxpayer's income, increasing expenses property tax which is felt to be quite large and very burdensome for the community, the lack of socialization carried out by the government to its citizens and the low understanding of taxpayers regarding the importance of paying PBB on time.

However, apart from that, Steers (1985: 8) said that "there are four types of factors that influence effectiveness, namely, characteristics organization, characteristics environment, worker characteristics, management characteristics. In implementing good management policies and practices, you must pay attention to the humanization of

workers, in this case policy making must not only prioritize strategies and work mechanisms. A good mechanism should consist of setting strategic goals, optimizing resources, a comfortable working environment and increasing the performance of each employee, good communication, good organizational management (leaders have a leadership spirit and are able to make wise decisions) and be able to adapt to challenges. era with the ability to always innovate.

Based on this, the researchers concluded that:

- a. An organization is an interrelated system so that if one element does not comply with the provisions, it will disrupt the other elements. So there must be good management.
- b. Something can be said to be effective if there is complete awareness and good communication patterns.
- c. An organization needs re-generation to run the organization continuously.

These factors are what researchers believe will create effectiveness in the organization. When the government implements these factors, the tax collection system will run effectively and public awareness of paying taxes will increase.

CONCLUSIONS

Based on description on can concluded that effectiveness official assessment system payment Land Tax and Buildings in increasing public awareness of paying Land and Building Tax in Pasirbiru Village, Cibiru District, Bandung City are still less effective. Referring to the realization of L&B tax income for Pasirbiru Village from the Bandung City Regional Revenue Service (BAPENDA) for the last 5 years shows figures that are less effective. This is because the level of legal awareness of taxpayers in paying Land and Building Tax is still lacking. Apart from that, people are less aware of the benefits they receive when paying Land and Building Tax just in time. Other factors include the economic condition of the community which is classified as poor, the amount of tax owed is not relevant to the taxpayer's income, increases in expenses property tax which is considered quite large and very burdensome for society, the lack of socialization carried out by the government to its citizens is the cause of its ineffectiveness official assessment system payment Land and Building Tax in increasing public awareness.

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