

Performance Of The Lamangga Village Government In Murhum Sub-District, Baubau City In Achieving The Land And Building Tax Target (PBB-P2)

Farliany Hasinu Daa¹, La Ode Syaiful Islamy H², Zainul Abidin³

^{1,2,3}Magister Administrasi Negara, Program Pascasarjana, Universitas Dayanu Ikhsanuddin, Baubau

Article Info	ABSTRACT
<p>Keywords: Performance, Target Achievement, Urban and Rural Land and Building Tax</p>	<p>This study aims to explain the performance of the Lamangga Village Government in achieving the target of urban and rural land and building tax (PBB-P2). This research uses a descriptive method with a qualitative approach. Data sources are primary data and secondary data, Data is collected using interview techniques, observation and documentation. Data techniques were analysed by preparing data and organising data, reducing data and presenting data. The results showed that the performance of the Lamangga Village Government in achieving the Urban and Rural Land and Building Tax (PBB-P2) target was adequate in terms of responsiveness, productivity, accountability, quality, use of resources and costs. The responsiveness of the Lamangga Village government is good in terms of responding to the hopes and aspirations of the community. Responsiveness is done through socialisation, education, solution finding and facilitation related to PBB-P2 billing and payment. Productivity in achieving PBB-P2 targets can be said to be good. Although currently it has not reached 100% of the target and has not been very effective, there have been real and directed steps to achieve these conditions. Regarding accountability, the Lamangga Village Government follows the rules in collecting taxes. Referring to Baubau City Regional Regulation No. 7 of 2013 and the Mayor's Decree on PBB-P2 collection collectors in Baubau City. Although there is actually a new regulation of the HKPD Law number 1 of 2022, it has not been followed by a new regional regulation. The quality of the Lamangga Village government to fulfil the PBB target can be said to be adequate, because the Lamangga Village Government in serving the community does not discriminate, always fast and precise. The use of resources is well organised from planning to implementation of levies. The resources used, such as staff, collectors and RT and RW heads, are very instrumental and helpful. Honorarium and facility fees are paid by the city government through the Budget Implementation List at Baubau City Bapenda.</p>
<p>This is an open access article under the CC BY-NC license</p> 	<p>Corresponding Author: Farliany Hasinu Daa Magister Administrasi Negara Program Pascasarjana, Universitas Dayanu Ikhsanuddin, Baubau nanysardi39@gmail.com</p>

INTRODUCTION

Land and building tax is one of the components supporting the equalisation fund, which has an influence on the amount of the equalisation fund share that will be received by tax-

producing regions. Therefore, PBB must receive serious attention from the local government. More precisely in terms of handling, so that it will be able to make a large contribution to the Regional Original Revenue (PAD). However, the facts show that the amount of Land and Building Tax (PBB) arrears in Baubau City is large. The amount of arrears is even far greater than the target set. This condition is a big challenge for the Baubau City Government through the Baubau City Regional Revenue Office (Bappenda). Of the 150 M PAD, around 10 billion should be contributed from the PBB, but the problem is that PBB arrears still reach 17 billion in 2023.(keratonnews.co.id, Accessed on 25 June 2024).

There are several main problems. firstly the PBB, for example the value of the PBB tariff is increasing. The Baubau City Regional Revenue Agency (Bappenda) increased the amount of the Selling Value of Tax Objects (NJOP) of land and buildings with the enactment of Baubau City Regional Regulation (Perda) Number 1 of 2024 concerning taxes and levies. This increase in NJOP has an impact on the increase in Land and Building Tax (PBB) rates amidst the hardship of the community. The NJOP was increased by 50 to 65 per cent on 26 February 2024 from the range stipulated in the law of 20 to 80 per cent. This is also stated in Baubau Local Regulation No. 1 of 2024 in article 6 paragraph 1. Currently, Bappenda is printing the PBB P2 Tax Notification Letter (SPPT) with the new rate that will be given to the community. The calculation of increasing the NJOP refers to the classification and determination of NJOP as the basis for the imposition of PBB which is regulated in the Minister of Finance Regulation number 150 of 2010. (<https://www.rri.co.id>, Accessed on 25 June 2024).

The second problem is the distribution of PBB forms. The Baubau City Regional Revenue Agency (Bapenda) said it no longer has Land and Building Tax (PBB) collectors who help deliver PBB Tax Notification Letters (SPPT) to the public. As of December 2023, the PBB collectors in Baubau have stopped working along with the elimination of honorary staff. The third problem is related to the payment method. In the past, PBB payments could be made in the village by paying at the collector. However, now it has to be paid at the bank or Dispenda, many people who lack knowledge (gaptek), especially parents, do not know how to pay. As a result, some taxpayers do not pay, resulting in very little PBB revenue being paid. The fourth problem is the cause of the large PBB arrears due to the lack of public awareness of the obligation to pay taxes. Many people own buildings and businesses but have large tax arrears. The reason is due to the lack of financial gain in the utilisation of the assets owned.

However, as one of the biggest contributors to Baubau City's Local Original Revenue (PAD), the management of Urban and Rural Land and Building Tax (PBB-P2) needs to be continuously improved. For this reason, the repayment of these taxes must be carried out in an orderly and timely manner, so that no community or State Civil Apparatus (ASN) who are taxpayers do not carry out their obligations. Therefore, it is hoped that all related ranks, especially the PBB-P2 intensification team, will work harder to explore the potential of PBB-P2 in the Baubau City area, including Lamangga Village to be more intensive in conducting socialisation and approaches to increase public awareness and understanding of the

importance of paying taxes and specifically to the RTs to assist in distributing SPPT and can appeal to the community in their area to pay taxes on time.

Based on observations made, the PBB-P2 collection carried out by the Lamangga Village government shows that there are still complaints submitted by the community both directly and indirectly. This is partly because officials do not always understand how to conduct a good collection, which is caused by the low professional ability of officials in terms of educational background and work ethic of human resources (kelurahan officials) as well as the authority possessed by the officials concerned.

Some of the problems that have been stated above are factors that can affect organisational performance if left unchecked, of course, it will have a negative impact on the work provided by the organisation. With poor work results, it will certainly cause Kelurahan Lamangga to not be able to achieve its vision and mission. This phenomenon shows that performance is not in line with the expectations of the community and the vision and mission of Baubau City, which aims to create reliable public services and improve community welfare.

Previous research related to organisational performance, especially village government organisations in collecting PBB-P2 is still very limited. Cecep Nurdiansyah et al (2023) examined the influence of village leadership on the performance of collectors in the effectiveness of achieving PBB targets. The test results show that the village leadership variable has a less significant effect on collector performance, which is 5.3%, and other variables that are not the main focus of the study. Second, Tololio et al (2023) examined the Effectiveness of the Performance of Village Government Apparatus during the Covid-19 Pandemic in Increasing Land and Building Tax Payments in Tosuraya Barat Village, Ratahan District. The results showed that the effectiveness of the Kelurahan in increasing land and building tax payments was quite good, but there were several things that needed to be improved. Sismono (2020) examined the Performance of Village Apparatus in Land and Building Tax (Pbb) Services in Gantimulyo Village, Pekalongan District, East Lampung Regency. The results show that the responsiveness carried out by the village apparatus has gone well, namely by conducting socialisation to residents to provide knowledge about land and building taxes. Responsibility in the management of land and building tax funds is the Village Head, Village Treasurer / Finance Section then the RT head. Accountability carried out by the village apparatus is by collecting land and building tax from residents then the funds are sent to the central government, from the centre down to the villages in the form of direct assistance. Finally, Samsuridjal et al (2023) examined Kelurahan's efforts to increase community participation in order to achieve payment (Pbb) at the Polewali Village Office. The results of the research of the Polewali Village Government view that PBB socialisation is very important to be carried out to all taxpayers in the region. By itself, more routine socialisation given to taxpayers can encourage community involvement in paying land and building tax on time. Polewali Village government can also improve from an internal perspective in its institutions in order to produce excellent service for the community and ensure that PBB taxpayers can pay their taxes on time.

This research plan has similarities with the above research related to PBB-P2 at the Kelurahan Office. But it has differences in terms of focus and theory used. The focus is on responsiveness, productivity and accountability from Agus Dwiyanto (Pasolong, 2010) and added aspects of quality, use of resources and costs from Jerry Harbour (Sudarmanto, 2009). This is also a theoretical research gap. Because this has not been researched by previous researchers. Therefore, the research objective is to explain the performance of the Lamangga Village Government, Murhum Subdistrict, Baubau City in achieving the Land and Building Tax Target.

METHOD

This research design was made based on the focus of the study to be researched, namely the performance of the Lamangga Village Government, Murhum District, Baubau City in Achieving Land and Building Tax Targets. The approach used in this research is a descriptive approach. That is, the plan is to make a description of the performance of the Lamangga Village Government, Murhum Subdistrict, Baubau City in Achieving Land and Building Tax Targets, phenomena that are happening and related to the current conditions related to this matter. This research is qualitative in nature because to explore the performance of the Lamangga Village Government, Murhum Sub-district, Baubau City in Achieving Land and Building Tax Targets, the researcher needs to talk and hear directly from the actors or sources involved through the interview process.

The researcher as the main data collection tool is sensitive and adaptive to the environment and makes conclusions based on the data collected. As the main instrument, the researcher plans the research, compiles a list of research questions and will interview competent parties related to the performance of the Lamangga Village Government, Murhum District, Baubau City in Achieving Land and Building Tax Targets. The researcher also conducted direct observation and documentation study in the implementation of the research. In this study, researchers conducted data analysis as described by Miles and Huberman (Agustinova, 2015). The data analysis techniques referred to are data collection, data reduction, data display, and conclusions.

RESULTS AND DISCUSSION

Performance of the Lamangga Village Government in Murhum Sub-district, Baubau City in Achieving Urban and Rural Land and Building Tax Targets (P2) Responsiveness

Tabel 1 Reduksi Hasil Wawancara Terkait Responsivitas

Informant	Interview Result Trends	Conclusion
Informants 1,2,3,4,5,6,7 and 8	The Lamangga Village Government always supports the community to be compliant in paying PBB-P2. The Lamangga Village Government conducts education, meetings with RT and RW to jointly provide understanding to the community to comply with taxes. They also always control residents who have not paid.	Lamangga Village

Informant	Interview Result Trends	Conclusion
	They visit them to find out why they have not paid. Together with the head of the RT / RW visit residents who are in arrears of taxes. Responsiveness is also evidenced by the rapid distribution of PBB-P2 SPPT blanks and responding to complaints from the Lamangga community submitted to Bapenda Kota Baubau.	Government is responsive and always supports the community to comply with PBB-P2 payments.

Source: Interview Results

Based on the researcher's observation, the Lamangga Village Government and Baubau City Bapenda always support the community to be obedient in paying taxes. The Lamangga Village Government conducts education, meetings with RT and RW to jointly give understanding to the community to obey taxes. They also always control residents who have not paid. They visit them to find out why they have not paid. Together with the RT/RW head, they visit residents who are in tax arrears in the Lamangga area. This good responsiveness led to the Lamangga Village Government becoming the highest paying village in Baubau City in 2023.

Productivity

Tabel 2 Reduction of Interview Results Related to Productivity

Informant	Trend of Interview Results	Conclusion
Informants 2,3,4,5,6,7 and 8	The productivity of the Lamangga Village Government in achieving the PBB-P2 target can be said to be good. Although it has not yet reached the 100% target and is not very effective, there have been steps taken by the Lamangga Village Government to achieve the target. Productivity is supported by good communication skills that are easy to understand so that people feel understood. The result of this activity is that by 2023 Kelurahan Lamangga will be the highest paying Kelurahan in Baubau City.	The productivity of the Lamangga Village Government in achieving PBB-P2 targets is good.
1	Productivity in achieving the PBB target in 2024 is still waiting because in 2024 the Lamangga village is waiting for the realization of 2024. PBB collection no longer involves tax collectors in the kelurahan. In accordance with BAPENDA's instructions, the community directly makes payments at the indicated places.	

Source: Interview Results

The researcher observed that the Lamangga Village Government was very active in educating the community. Firstly, the SPPT is circulated by tax collectors on a door-to-door basis and then collected door-to-door. Then those who have not paid are visited again to find out what the causes and solutions are. The result of this activity is that by 2023 Kelurahan Lamangga will be the highest paying Kelurahan in Baubau City.

Based on data from Baubau City's existing tax realisation report for 2022, in Lamangga Village there were 1282 objects, 368,746m² land area, 119,816m² building area. Total assessment of Rp. 346,993. 021 with 76% achievement. In 2023 the number of PBB objects is 1301. Land area 370,517 m². Building area 121,367 m² with total assessment of Rp. 346,935,751 and 68% achievement. For 2024 the number of objects is 1179. Land area 337,788 m², Building area 112,827 m² with a provision (target) of Rp.350. 282.481. Of the 43 urban villages in Baubau City, the realisation in 2022 is 9,324,216,424 (Nine Billion Three Hundred Twenty Four Million Two Hundred Sixteen Thousand Four Hundred Twenty Four Rupiah). While in 2023 it is Rp. 9,361,472,063.

Tabel 3 Produktivitas PBB-P2 Kelurahan Lamangga

Year	Target	Realization	Percentage	PBB Baubau City	Contribution to Overall PBB
2022	Rp. 346.993. 021	Rp. 263.714. 696	76	Rp. 9.324.216.424	2,8
2023	Rp, 346.935.751	Rp.235.916.310	68	Rp. 9.361.472.063	2,5

Source: Data Processed from Research Results

The productivity of PBB-P2 target achievement in Kelurahan Lamangga itself has the potential to increase or decrease from 2024 onwards where the Baubau City Regional Revenue Agency (Bapenda) increased the amount of the Selling Value of Tax Objects (NJOP) of land and buildings with the enactment of Baubau City Regional Regulation (Perda) Number 1 of 2024 concerning taxes and levies. The increase in NJOP has an impact on the increase in Land and Building Tax (PBB) rates. The NJOP has been increased by 50 to 65 percent since it was stipulated on February 26, 2024. The increase in NJOP will have an impact on the increase in Rural and Urban PBB (P2) rates that will be paid by the community. The calculation of increasing the NJOP itself refers to the classification and determination of NJOP as the basis for the imposition of PBB as stipulated in the Minister of Finance Regulation number 150 of 2010. The base of PBB imposition can be set at a minimum of 20 percent and a maximum of 100 percent as mandated in the Law.

Accountability

Tabel 4 Reduction of Interview Results Related to Accountability

Informant	Trend of Interview Results	Conclusion
Informants 1,2,3,4,5,6,7 and 8	Kelurahan Lamangga always tries to do various ways to achieve the PBB target by following the existing regulations, values and norms. The regulation that serves as a reference for PBB-P2 collection in Baubau City, including in Lamangga Village, is Baubau City Regional Regulation No. 7 of 2013 concerning Urban and Rural Land Tax in Baubau City. The most operational rules are Baubau Mayor Decree No. 172 of 2022 as well as Baubau Mayor Decree No. 463 of 2023 on	The Lamangga Village Government is accountable by following the regulations and norms in collecting PBB-P2.

Informant	Trend of Interview Results	Conclusion
	the appointment of Baubau City PBB-P2 collection officers.	

Source: Interview Results

Based on the researcher's observations, the Lamangga Village Government follows the rules in collecting taxes. The village government and officers refer to Baubau City Local Regulation No. 7 of 2013 and the Baubau Mayor's Decree on the appointment of Baubau City PBB-P2 collection officers. Although there is a new regulation on the HKPD Law Number 1 of 2022, it has not been followed by a new local regulation. The Kelurahan government and officers in the researcher's observation are always honest and always work together with RT and RW to urge the community to pay taxes.

The results of document searches of the regulations that serve as a reference for PBB-P2 collection in Baubau City, including in Lamangga Village, are Baubau City Regional Regulation Number 7 of 2013 concerning Urban and Rural Land Tax in Baubau City. Baubau Mayor Regulation Number 5 of 2014 concerning the delegation of authority to collect taxes and levies and other sources of local revenue to each regional apparatus unit. In Baubau City Local Regulation No. 7 of 2013 in article 13, it is explained that tax collection is prohibited. Each taxpayer is obliged to pay the tax payable based on SPPT and SKPD. While in article 16, the tax payable based on the SPPT must be paid no later than 4 months from the date of receipt of the SPPT. Finally, the central government has issued Law Number 1 of 2022 concerning financial relations between the central and regional governments. However, this has not yet been followed by the latest local regulations in Baubau City. The most operational rules for PBB-P2 collection in Lamangga Village are Baubau Mayor Decree No. 172 of 2022 and Baubau Mayor Decree No. 463 of 2023 on the appointment of PBB-P2 collection officers in Baubau City.

Quality

Tabel 5 Reduksi Hasil Wawancara Terkait Kualitas

Informant	Trend of Interview Results	Conclusion
Informants 1,2,3,4,5,6,7 and 8	The Lamangga Village Government always does their best and conducts detailed door-to-door checks on residents. They relentlessly educate residents and continue to help with their difficulties. In 2024, residents will have to pay their own taxes at the bank, Alfamidi or Bapenda office. The Lamangga Village Government facilitates the ease of paying taxes by directing and even helping to pay. Community satisfaction with the service provided is high.	The quality of the Lamangga Village Government in collecting PBB-P2 is good with high community satisfaction.

Source: Interview Results

Based on the researcher's observations, the Lamangga Village Government is always doing its best and checking details door-to-door. They relentlessly educate residents and continue to help with their difficulties. Especially in 2024, residents must pay themselves at

the Bank, Alfamidi or Bapenda Office. They are able to facilitate the community to easily pay taxes by helping to direct and even help pay, especially people who are clueless and seniors.

This quality, which is expected to continue to improve, is expected to be able to overcome the main problem, for example in the context of Baubau City and also in Kelurahan Lamangga, which is the problem of PBB-P2 arrears. The amount of arrears is even much larger than the target set. about 10 billion is contributed from PBB, but the problem is that PBB arrears are still at 17 billion. In Wolio sub-district, for example, the PBB target is 2.6 billion, while arrears have reached 6 billion.

Resource Usage

Tabel 6 Reduction of Interview Results Related to Resource Use

Informant	Trend of Interview Results	Conclusion
Informants 1,2,3,4,5,6,7 and 8	The use of resources is well organized from planning to implementation of the levy. The resources used, especially staff, collectors, especially RT and RW are very instrumental and helpful. Honorarium is given by Bapenda Baubau City. Thus, human resources and budget are effectively used to achieve PBB-P2 targets in Kelurahan Lamangga.	The use of resources, both human resources and budget, is well organized from planning to levy implementation.

Source: Interview Results

The results of researcher observations of the use of resources are well organised. Human resources and budget are effectively used to achieve PBB-P2 targets in Lamangga Village. However, changes in the rules have their own consequences. In 2023 and below, taxpayers can easily pay their PBB tax because they can pay at the Kelurahan Office. Collectors or when collectors visited their homes, they could pay directly. But after 2024, the SPPT was circulated by the RT while many taxpayers, not our residents but domiciled outside, as a result the SPPT could not be distributed properly. And due to the limited knowledge of residents and their education, many people do not pay their taxes because they do not understand. If they had gone to the Village Office, we would have helped them. Moreover, if there is no one to help the old and elderly residents, their taxes could be in arrears for the year 2024, the achievement will decrease and be minimal.

In the document search, the direction and use of resources are clearly regulated in both Baubau City Local Regulation No. 7 of 2013 on Urban and Rural Land Tax of Baubau City, as well as Baubau Mayor Decree No. 172 of 2022 and Baubau Mayor Decree No. 463 of 2023 on the appointment of Baubau City PBB-P2 collection officers. Directives for the use of human resources are clearly outlined in the duties and authorities of officers and collectors, namely officers conduct research on PBB-P2 SPPT and TTS received from the Baubau City Regional Revenue Agency carefully whether they match the object or not. Collectors report the results of the research to Baubau City Bapenda. Furthermore, distributing SPPT to taxpayers and collecting PBB-P2 in their working areas. Then deposit the result of PBB-P2 collection to the local treasury or to a designated bank and is not allowed to open its own account to accommodate revenue. The revenue must be deposited entirely to the regional treasury or a designated bank on time within one working day. In addition to collecting revenue, PBB-P2 collectors are required to collect data on new tax

objects. Collectors are also required to make a report on the results of PBB-P2 collection to the mayor of Baubau through Baubau City Bapenda.

Starting in 2024, the Baubau City Government will start using a digital system in the payment of Land and Building Tax (PBB-P2), business tax, and other levies as an effort to avoid leakage of Regional Original Revenue (PAD). With digital transactions, it is expected that Baubau City's PAD will be better maintained. By making payments through digital transactions, there is no need for change, because we will definitely pay with the right money. The purpose of digital transactions through Quick Response Code Indonesian Standard (QRIS) and so on is expected to have a broad effect on economic movement in Baubau and will facilitate the community in conducting PBB-P2 transactions. The Baubau City Regional Revenue Agency (Bapenda) mentioned that it no longer has Land and Building Tax (PBB) collectors who help deliver PBB Tax Notification Letters (SPPT) to the public.

The use of resources will also be affected by the latest policy where PBB collectors in Baubau have stopped working along with the elimination of honorary staff. The officers who assisted in the realisation of PBB in the sub-districts, in this case the collectors, no longer exist. With the elimination of PBB collectors, Bapenda Baubau expects the role of the village heads through RT/RW to deliver the PBB SPPT to the community to boost PBB revenue. This is because RT/RW also have an honorarium from the local government.

The new pattern above is partly triggered by the findings of the Baubau City Regional Revenue Agency (Bapenda) where in the context of Baubau City many rogue collectors do not deposit the proceeds of the Land and Building Tax (PBB) bill to the regional treasury. For example, the statement of the Head of Baubau City Bapenda stated that there were at least 15 Tarafu residents who had complained to the Bapenda office due to the actions of rogue collectors. People come to the office to complain about PBB problems. When checked, the payment data is online. Even though they have made PBB payments to collectors.

Cost

Costs are the costs involved in collecting and achieving the PBB target in Indonesia. The informants above explained that resources are provided by Bapenda. Honorarium is paid by the city government through Bapenda but they are not given transport money. Honor is given to officers and collectors every month. In addition to having a salary from the APBD, they also receive honoraria.

Tabel 7 Reduction of Interview Results Related to Cost

Informant	Trend of Interview Results	Conclusion
Informants 1,2,3,4,5,6,7 and 8	Resources, especially costs, are provided by Bapenda. The officers' honorarium is paid by the city government through Bapenda's DPA but they are not given transport allowance. Honor is given to officers and collectors every month. In addition to having a salary from the APBD, they also receive honorarium	Costs, including honorarium, are paid by the City Government through DPA Bapenda.

Source: Interview Results

The researcher observed that the honorarium is paid by the city government through Bapenda. But we are not given transport money and the honorarium is very minimal. In 2024, we collectors will no longer be used. The delivery of SPPT is distributed by the local RT and the community directly pays at the Bapenda Office or Sultra bank, Alfamidi or through the application. The heads of RTs distributing SPPT were promised in the socialization to be given rewards and incentives by Bapenda but until now in October they have not been given. The honorarium for collectors is 650 thousand per month since 2022.

Discussion of Research Results

Responsiveness

The findings of this research are that the responsiveness of the Lamangga Village government is good in terms of responding to the hopes and aspirations of the community. Responsiveness is done through socialisation, education and facilitation related to PBB-P2 billing and payment. Responsiveness is also evidenced by the rapid distribution of PBB-P2 SPPT forms and responding to complaints by the Lamangga community submitted to Baubau City Bapenda. The Lamangga Village Government and Baubau City Bapenda always support the community to be compliant in paying taxes. The Lamangga Village Government conducts education, meetings with RT and RW to jointly give understanding to the community to obey taxes. They also always control residents who have not paid. They visit them to find out why they have not paid. This good responsiveness led to the Lamangga Village Government becoming the highest paying village in Baubau City in 2023. However, since January 2024, Kelurahan Lamangga has been limited to issuing the Annual SPPT. Since 1 January 2024, the Kelurahan Office is not allowed to collect. Responsiveness regarding PBB by the kelurahan is currently only limited to accommodating and then forwarding to BAPENDA Baubau City.

The results of this study differ from Eka Mustika Sari (2015) who found low responsiveness owned by employees in the PBB - P2 service section in receiving community aspirations. Whereas they should improve their response to the community's needs for PBB documents, be ready to help and prioritise all community needs and provide a guarantee of service certainty. However, it is the same as Sismono (2020) who examined the Performance of Village Apparatus in Land and Building Tax (PBB) Services in Gantimulyo Village, Pekalongan District, East Lampung Regency. Responsiveness carried out by the village apparatus has gone well, namely by conducting socialisation to residents to provide knowledge about land and building taxes. Likewise, the findings of Samsurijal et al (2023) state that the Polewali Village Government considers PBB socialisation very important to be carried out to all taxpayers in its area. By itself, more routine socialisation given to taxpayers can encourage community involvement in paying land and building tax on time. The Polewali Village Government also improves the internal aspects of its institutions in order to produce excellent service for the community and ensure that PBB taxpayers can pay.

Productivity

The productivity of the Lamangga Village Government in achieving PBB-P2 targets can be said to be good. This is because officers make door-to-door visits to the community,

travelling to residents' homes to provide SPPT and receive direct payments. Although it has not yet reached the 100% target and is not very effective, there have been steps taken by the Lamangga Village Government to achieve the target. Productivity is supported by good communication skills that are easy to understand so that people feel understood. The result of this activity is that by 2023 Kelurahan Lamangga will have the highest number of payments in the city of Baubau. The achievement was 76% in 2022 and 68% in 2023.

This finding is different from Sedarmayanti's research (2013) which states that the absence of tupoksi and operational standards in performing tasks and the lack of cooperative attitude of officers towards problems arising in the PBB collection process resulted in the percentage of PBB acquisition in Cibatubatu Sub-district continuing to decline from 2007 to 2011. Likewise, it is different from the findings of Nurhasan et al (2023) who found that the performance of the PBB tax officer of Tlogomulyo Temanggung Subdistrict has not reached the target due to the lack of socialisation to the community about the importance of paying land and building tax (PBB), late distribution of SPPT, lack of public awareness and officer competence is still lacking. Finally, Rambu Trio et al (2020) revealed that the realisation of PBB revenue in Batu City is problematic because there are still many people who pay less attention to paying taxes, people always wait for the due date in paying taxes and sometimes also the tax collectors find it difficult to find the address of the taxpayer to provide SPP.

Accountability

Research findings related to accountability show that the Lamangga Village Government follows the rules in collecting taxes. The village government and officers refer to Baubau City Local Regulation No. 7 of 2013, Baubau Mayor Regulation No. 5 of 2014 on the delegation of authority to collect taxes and levies and other sources of local revenue to each regional apparatus unit and Baubau Mayor Decree on the appointment of Baubau City PBB-P2 collection officers. Although there is actually a new regulation of the HKPD Law number 1 of 2022, it has not been followed by a new regional regulation. In contrast to the findings of Eka Mustika Sari (2015) who found low accountability in the PBB-P2 service section in fulfilling the guarantee of service time certainty. For this reason, it is necessary to improve performance at the Regional Revenue Office in PBB-P2 Services in Sambas Regency. And the same with the findings of Sismono (2020) who examined the Performance of Village Apparatus in Land and Building Tax (PBB) Services in Gantimulyo Village, Pekalongan District, East Lampung Regency. Accountability carried out by the village apparatus is by collecting land and building taxes from residents then the funds are sent to the central government, from the centre down to the villages in the form of direct assistance.

Accountability in the sense of obeying existing rules must be maintained by the Lamangga Village Government. The problem is that the new policy, namely the HKPD Law number 1 of 2022, must be followed by the latest adjustments both by the Baubau City Government and the operationalisation of the rules. The latest policy in terms of no more collectors, in its implementation will require new adjustments, because so far the pattern carried out is to rely on the role of special collectors.

Quality

The quality of the Lamangga Village government in meeting the PBB target can be said to be adequate, because the Lamangga Village Government does not discriminate in serving the community, always fast and precise. However, since 2024 the Kelurahan Government has only assisted in providing understanding to the community about the obligation to pay taxes in a timely manner. So far, they have always done their best, so that the community feels satisfied with the service in collecting PBB-P2. They are well aware of the addresses of SPPT owners or those who own land in Lamangga Village, even though they live outside the Lamangga area. They also always provide good service to Baubau City Bappenda. Every time Bappenda goes to the field and residents' houses, they give satisfaction with the service of Lamangga Village. The collectors are honest and highly qualified. This is evidenced by the longevity of the PBB tax collectors in Lamangga Village. They conduct detailed door-to-door checks of residents' homes and relentlessly educate residents and continue to help residents' difficulties. Moreover, in 2024 residents will have to pay themselves at the bank, Alfamidi or the Bapenda office. They are able to facilitate the community to easily pay taxes by helping to direct and even help pay, especially people who are clueless and seniors.

This quality is different from the findings of Pratiwi & Rahayu (2006) who said that in Banyuwangi Regency, the determination of NJOP is not in accordance with market prices, PBB management that has not been computerised, less accurate data on PBB and still low public awareness in paying PBB, so that the quality of service performance must be improved. As explained by Moeheriono (2012), performance can be measured by the quality category in terms of the degree of conformity between the quality of products or services produced with the needs and expectations of the community. The poor quality of organisational and employee performance was also found by Maiza Fikri (2017) who found that the administrative system was not optimal due to the new PBB and BPHTB payment process implemented by the Palembang City Dispenda which was previously carried out by the Primary Tax Office. The PBB payment process seems long-winded so it takes a long time. The PBB payment counter is very limited and the BPHTB verification process is longer than before.

Resource Usage

The use of resources is well organised from planning to implementation of the levy. The resources used, especially staff, collectors, especially RT and RW, were very instrumental and helpful. The human resources appointed, especially the collectors, are very appropriate as they live in Lamangga and are very familiar with the field. Regarding honorarium, it is given by Baubau City Bapenda. Thus, human resources and budget are effectively used to achieve PBB-P2 targets in Lamangga Village.

In 2023 and below, taxpayers can easily pay their PBB tax because they can pay at the Village Office. Collectors or when collectors visited homes, they could pay directly. But after 2024, the SPPT was circulated by the RT while many taxpayers were not Lamangga residents and resided outside, as a result the SPPT could not be distributed properly. And because of people's limited knowledge and education, many people do not pay their taxes

because they do not understand. Moreover, some residents who are old and elderly, there is no one to help so that their taxes can be in arrears for 2024 and it is predicted that the achievement will decrease and be minimal. This statement is supported by the findings of Farid Fadli (2022) which states that inadequate resources and facilities and infrastructure are determining and supporting factors in public services, which in the presence of good resources and facilities and infrastructure will help provide efficient services. The lack of this factor can be an obstacle in providing services to the community.

Cost

The findings of this research are that resources are provided by Bapenda and Lamangga Village Office. Honorariums are paid by the city government through Bapenda. However, collectors are not given transport allowance and they feel that this is minimal. In 2024 the collectors will no longer be used. The SPPT was handed out by the local RT and the community paid directly at the Bapenda Office or Bank Sultra, alfamidi or through an application. Now, the RT heads who distribute SPPT were promised in the socialization to be given rewards and incentives by Bapenda but until October 2024 they have not been given. The honorarium for collectors or officers is 650 thousand per month.

CONCLUSION

The performance of the Lamangga Village Government in achieving urban and rural land and building tax (PBB-P2) targets is adequate in terms of responsiveness, productivity, accountability, quality, use of resources and costs. The responsiveness of the Lamangga Village government is good in terms of responding to the hopes and aspirations of the community. Responsiveness is done through socialisation, education, solution finding and facilitation related to PBB-P2 billing and payment. Productivity in achieving PBB-P2 targets can be said to be good. Although currently it has not reached 100% of the target and has not been very effective, there have been real and directed steps to achieve these conditions. Regarding accountability, the Lamangga Village Government follows the rules in collecting taxes. Referring to Baubau City Regional Regulation No. 7 of 2013 and the Mayor's Decree on PBB-P2 collection collectors in Baubau City. Although there is actually a new regulation of the HKPD Law number 1 of 2022, it has not been followed by a new regional regulation. The quality of the Lamangga Village government to fulfil the PBB target can be said to be adequate, because the Lamangga Village Government in serving the community does not discriminate, always fast and precise. The use of resources is well organised from planning to implementation of levies. The resources used, such as staff, collectors and RT and RW heads, are very instrumental and helpful. The cost of honorarium and facilities is paid by the city government through the budget implementation list in Baubau City Bapenda. Suggestions for future researchers can explore performance using other theories, or combine with quantitative research approaches to get a more complete perspective.

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