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**JUDUL :**

**ANALYSIS OF THE EFFECTIVENESS OF RURAL AND URBAN LAND AND BUILDING TAX  
(PBB P2) REVENUE AND ITS CONTRIBUTION TO LOCAL REVENUE IN BEKASI CITY IN  
2016-2018**

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## ANALYSIS OF THE EFFECTIVENESS OF RURAL AND URBAN LAND AND BUILDING TAX (PBB P2) REVENUE AND ITS CONTRIBUTION TO LOCAL REVENUE IN BEKASI CITY IN 2016-2018

Faisal H. Batubara<sup>1</sup>, Tommy Kuncara<sup>2</sup>  
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**Abstract:** The objectives of this study are (1) to determine the level of effectiveness of Rural and Urban Land and Building Tax (PBB P2) in Bekasi City, and (2) to determine the level of contribution of Rural and Urban Land and Building Tax (PBB P2) to Regional Original Revenue (PAD) of Bekasi City. This research is quantitative descriptive research, which is based on the explanation of numbers. The data in this study are in the form of targets and realization of revenue from Rural and Urban Land and Building Tax (PBB P2) and the realization of Regional Original Revenue (PAD) of Bekasi City in 2016-2018. The results showed that the level of effectiveness of PBB P2 in 2016 and 2017 was in the effective category with a percentage of 99.64% and 96.19% respectively, while in 2018 it was in the highly effective category with a percentage of 122.59%. For the level of contribution of PBB P2 to Local Original Revenue (PAD), it shows that in 2016, 2017, and 2018 it was in the less category with a percentage of 15.52%, 15.06%, and 16.72% respectively.

**Keywords:** Effectiveness, Contribution, Local Tax, Land and Building Tax, Local Revenue

## INTRODUCTION

The granting of autonomy to the regions is expected to make the regions more independent in managing their own households. Local revenue comes from the results of local taxes, the results of local retribution, the results of local-owned companies, the results of the management of separated local assets, and other local revenue. As one of the components of local own-source revenue (PAD), the potential of local tax levies provides more opportunities for the regions to be maximally mobilized when compared to other PAD revenue components.

The most fundamental thing in Law No. 28/2009 is the transfer of Fees for Acquisition of Rights on Land and Buildings (BPHTB) and Rural and Urban Land and Building Tax (PBB-P2) into local taxes. Initially, PBB-P2 was a tax whose administrative process was carried out by the central government while all revenues were distributed to the regions with certain proposals. In managing the revenue of Rural and Urban Land and Building Tax (PBB P2), it is also necessary to know the level of effectiveness and contribution of PBB revenue to local revenue. Effectiveness comes from the English word "effectiveness" which means the level of occurrence, the level of procurement or the level of success.

Bekasi City is one of several cities/regencies in Indonesia that have transferred PBB P2 in 2013. Regional Original Revenue (PAD) of Bekasi City in 2016-2018 did not meet the predetermined target, but the acquisition of Regional Original Revenue (PAD) of Bekasi city has increased every year. The second largest tax revenue in 2016-2018 was in Land and Building Tax. In addition to managing the amount of PBB-P2, the Bekasi City government also needs to know the level of effectiveness and contribution of PBB-P2 to Local Original Revenue (PAD) in Bekasi City.

## RESEARCH METHOD

### Research Objectives and Source of Data

The object of research that the author examines is Rural and Urban Land and Building Tax (PBB-P2) in Bekasi City for the period 2016-2018. The data used in this study are secondary data

### Data Collection Technique and Analysis Technique

Techniques used in data collection by means of documentation. According to Arikunto (2010: 201) the documentation method is to look for data in the form of notes, transcripts, books, newspapers, magazines, inscriptions, meeting minutes, leggers, agendas and so on. In this study, data was obtained from the page [www.bekasikota.go.id](http://www.bekasikota.go.id). This research is a quantitative descriptive research.

### Operational Variables

#### Effectiveness

Research to determine the effectiveness of PBB P2 revenue on local revenue can be done by calculating the comparison between revenue and potential land and building tax in 2016-2018. The realization of land and building tax revenue is obtained from the entire amount of land and building tax from each sub-district in Bekasi City.

**Table 1.** Effectiveness Score Interpretation

Percentage	Criteria
>100%	Highly Effective
90% - 100%	Effective
80% - 90%	Fair
60% - 80%	Less Effective
<60%	Not Effective

#### Contribution

According to Yandianto (2000: 282), contribution is as dues to the association, donation. So that the intended contribution can be interpreted as a contribution made by rural and urban land and building tax revenues to local revenue. To find out how much the contribution of land and building tax to local revenue can use the following formula (Velayati at al: 2013)

**Table 2.** Contribution Criteria Classification

Percentage	Criteria
0,00% - 10%	Very Less
10,10% - 20%	Less
20,10% - 30%	Medium
30,10% - 40%	Good Enough
40,10% - 50%	Good
>50%	Very good

### Data Analysis Method

The data analysis method used in this research is to use descriptive analysis. The stages of data analysis used in this study are as follows:

1. Make a table of land and building tax revenue and realization of land and building taxes whose data is obtained from BPKKD Bekasi City.
2. Calculating the effectiveness per year by comparing the revenue and realization of land and building tax. To assess whether the land and building tax revenue is effective or not, it can be seen in the interpretation table of the effectiveness value.
3. Calculating the contribution of rural and urban land and building tax to local revenue. To find out how much contribution to local revenue by comparing the realization of land and building tax revenue with the realization of local revenue from year to year during 2016-2018.
4. Comparing the results of the calculation of effectiveness with the interpretation of the value of effectiveness, so that it is known to be ineffective, less effective, sufficient, effective, very effective, rural and urban land and building tax revenue.
5. Comparing the results of the contribution calculation with the classification of contribution criteria so that it is known the criteria and contributions received by local revenue from rural and urban land and building taxes, these criteria can be very less, less, moderate, quite good, good, and very good.
6. Analyze the results of the calculation of rural and urban land and building tax revenues in Bekasi City based on the interpretation table of effectiveness values. If the calculation of the effectiveness of rural

and urban land and building taxes is close to or exceeds 100%, the receipt of rural and urban land and building taxes is more effective.

- Analyzing the results of the calculation of the contribution of rural and urban land and building taxes to local revenue based on the classification of contribution criteria, the analysis results obtained will show the largest and smallest contributions from year to year. If the contribution received is close to or exceeds 50%, the contribution of rural and urban land and building tax is getting better.

## RESULT AND DISCUSSION

### Overview of the Research Object

Bekasi City is one of the cities in West Java province, Indonesia. The name Bekasi comes from the word bagasasi which means the same as candrabaga written in the Tugu Inscription of the Tarumanegara Kingdom era, which is the name of the river that passes through the city, this city is part of the Jabodetabek megapolitan and is the satellite city with the largest number in Indonesia. Today, Bekasi City is developing into an urban residence and industrial center. Bekasi City is also nicknamed as the City of Patriots and or the City of Fighters.

The area and geographical area of Bekasi City has an area of approximately 210.49 km<sup>2</sup>, with the Bekasi City boundaries being:

- North: Bekasi Regency
- South: Bogor Regency and Depok City
- West side: DKI Jakarta Province
- East : Bekasi Regency

The population of Bekasi City is currently more than 2.2 million people spread across 12 sub-districts, namely Pondok Gede, Jati Sampurna, Jati Asih, Bantar Gebang, East Bekasi, Rawa Lumbu, South Bekasi, West Bekasi, Medan Satria, North Bekasi, Mustika Jaya, Pondok Melati.

In the 2008-2013 period, the leadership of the Bekasi City Government was held by H.Mochtar Mohamad, during his first year of management Regional revenue is still called Bapenda Bekasi City. Entering the beginning of the second year of his leadership, regional revenue management adjusted to Government Regulation Number 41 of 2007 concerning Regional Apparatus Organizations, that based on this Government Regulation, regional revenue management was under the Regional Apparatus Work Unit (SKPD) in the form of an Office, namely the Regional Revenue, Finance and Asset Management Office (DPPKAD) for the 2009-2011 period. Due to the too large scope of the Bekasi City DPPKAD, resulting in a lack of focus in revenue management affairs, based on Bekasi City Regional Regulation Number 06 of 2010 concerning Amendments to Bekasi City Regional Regulation Number 06 of 2008 concerning Regional Offices, regional revenue management was changed to the Bekasi City Regional Revenue Agency (Dispenda), although the Regional Regulation on dispenda was passed in 2010, the effectiveness of the Bekasi City Dispenda was in June 2011 until now.

The organizational structure of the Regional Revenue Agency (BAPENDA) is as follows:

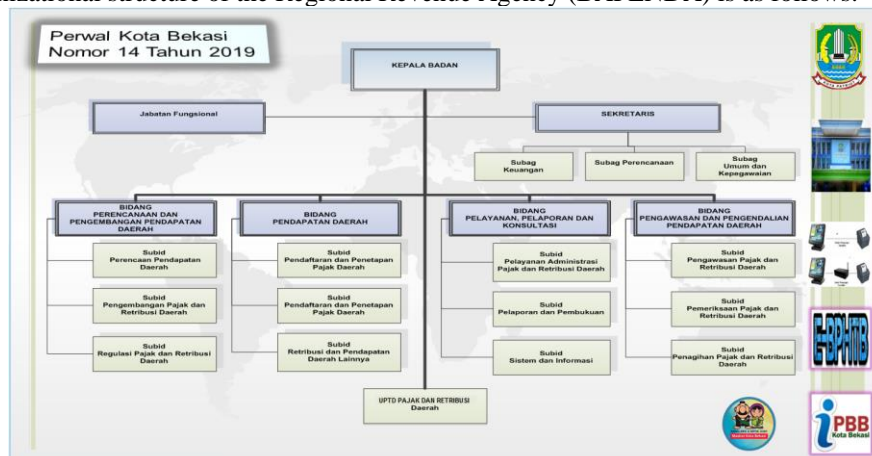


Figure 1. Organizational Structure of the Regional Revenue Agency (Bapenda) (Source: Regional Revenue Agency (Bapenda))



### Research Result Data

Target and Realization of Rural and Urban Land and Building Tax (PBB P2). From the data that has been obtained, the target and realization of urban and rural land and building taxes in Bekasi city in 2016-2018 are as follows:

Table 3. Target and Realization of PBB P2 Revenue in Bekasi City in 2016-2018

No	Year	Target PBB P2 (Rp)	Realization PBB P2 (Rp)
1	2016	251.000.000.000	250.107.793.650
2	2017	286.000.000.000	275.118.573.000
3	2018	340.000.000.000	416.800.000.000

Table 4. Contribution of PBB P2 to PAD

No	Year	Realization PBB P2 (Rp)	Realization PAD (Rp)
1	2016	250.107.793.650	1.611.380.416.976,70
2	2017	275.118.573.000	1.827.107.722.405
3	2018	416.800.000.000	2.493.212.141.337,00

### Analysis of the Effectiveness of Rural and Urban Land and Building Tax (PBB P2)

Following is how to calculate the effectiveness of rural and urban land and building tax (PBB P2):

$$\frac{\text{realization of PBB P2 revenue}}{\text{PBB P2 revenue target}} \times 100\%$$

Table 5. Calculation of Tax Effectiveness on Rural and Urban Land and Buildings (PBB P2) Bekasi City 2016-2018

Year	Effectiveness Calculation
2016	$\frac{250.107.793.650}{251.000.000.000} \times 100\% = 99,64\%$
2017	$\frac{275.118.573.000}{286.000.000.000} \times 100\% = 96,19\%$
2018	$\frac{416.800.000.000}{340.000.000.000} \times 100\% = 122,59\%$

Table 6. Effectiveness of Rural and Urban Land and Building Tax (PBB P2) in the city of Bekasi in 2016-2018

Year	Target Revenue (Rp)	Revenue Realization (Rp)	Percentage	Criteria
2016	251.000.000.000	250.107.793.650	99,64%	Effective
2017	286.000.000.000	275.118.573.000	96,19%	Effective
2018	340.000.000.000	416.800.000.000	122,59%	Highly Effective
Average			106,14%	Highly Effective

The calculation of effectiveness based on the target is carried out by comparing the realization of Rural and Urban Land and Building Tax collection with the target of Rural and Urban Land and Building Tax collection. If seen from the table above, the growth of Land and Building Tax in Bekasi City is always increasing and the level of effectiveness of rural and urban land and building tax revenue on average from 2016-2018 is 106.14% which is categorized as very effective.

- In 2016, the revenue target and realization of PBB P2 revenue were the lowest compared to 2017 and 2018. But the level of effectiveness in 2016 is greater than in 2017 which is 99.64% which is categorized as effective.
- In 2017, the revenue target and realization of PBB P2 revenue increased from 2016, but the level of effectiveness this year was the lowest during the 2016-2018 period at 96.19% which is categorized as effective.
- In 2018, the revenue target and realization of PBB P2 revenue were the highest compared to 2016 and 2017. The effectiveness level of this year is also the highest at 122.59% which is categorized as very effective.

#### Analysis of the Contribution of Rural and Urban Land and Building Tax (PBB P2) to Local Own Revenue (PAD)

The following is how to calculate the contribution of rural and urban land and building tax (PBB P2) to local revenue:

$$\frac{\text{realization of PBB P2 revenue}}{\text{realization of local revenue}} \times 100\%$$

**Table 7.** Calculation of Rural and Urban Land and Building Tax Contribution (PBB P2) to Regional Original Revenue (PAD) of Bekasi City in 2016-2018

Year	Contribution Calculation
2016	$\frac{250.107.793.650}{1.611.380.416.976,70} \times 100\% = 15,52\%$
2017	$\frac{275.118.573.000}{1.827.107.722.405} \times 100\% = 15,06\%$
2018	$\frac{416.800.000.000}{2.493.212.141.337} \times 100\% = 16,72\%$

**Table 8.** Contribution of Rural and Urban Land and Building Tax (PBB P2) to Regional Original Revenue (PAD) of Bekasi City in 2016-2018

Year	Realization PBB P2 (Rp)	Realization PAD (Rp)	Percentage	Criteria
2016	250.107.793.650	1.611.380.416.976,70	15,52%	Less
2017	275.118.573.000	1.827.107.722.405	15,06%	Less
2018	416.800.000.000	2.493.212.141.337	16,72%	Less
Average			15,76%	Less

Based on table 4.6, it can be seen that the realization of PBB P2 revenue and the realization of Local Original Revenue (PAD) has increased every year. Meanwhile, the level of contribution of PBB P2 to Local Original Revenue (PAD) has always decreased every year. The following is an analysis of the contribution each year:

- In 2016, the realization of PBB P2 revenue and the realization of Local Original Revenue (PAD) were the lowest compared to 2017 and 2018. However, the level of contribution of PBB P2 to Local Original Revenue (PAD) in 2016 was higher than in 2017 and 2018, with a contribution rate of 15.52% which is categorized as less.
- In 2017, the realization of PBB P2 revenue and the realization of local own-source revenue (PAD) were higher than in 2016 but lower than in 2018. The contribution rate is lower than 2016 and higher than 2018 with a contribution rate of 15.06% which is included in the criteria of less.
- In 2018, the realization of PBB P2 revenue and the realization of Local Original Revenue (PAD) were the highest compared to 2016 and 2017. However, the lowest contribution rate compared to 2016 and 2017 was 16.72% which is categorized as less.

## Summary of Research Results

**Table 9.** Summary of Data on Research Results of Rural and Urban Land and Building Tax (PBB P2) Bekasi City 2016-2018

Year	Target PBB P2 (Rp)	Realization PBB P2 (Rp)	Realization PAD (Rp)	Level Effectiveness (%)	Contribution Level (%)
2016	251.000.000.000	250.107.793.650	1.611.380.416.976	99,64%	15,52%
2017	286.000.000.000	275.118.573.000	1.827.107.722.405	96,19%	15,06%
2018	340.000.000.000	416.800.000.000	2.493.212.141.337	122,59%	16,72%

Based on Table 9. It can be concluded that the target of land and building tax revenue for rural and urban areas (PBB P2) in Bekasi city has increased every year, followed by the realization of land and building tax revenue for rural and urban areas (PBB P2) which has also increased so that PBB P2 revenue meets the predetermined target. As well as the realization of Regional Original Revenue (PAD) of Bekasi city which has increased every year. The level of effectiveness obtained has a percentage that increases every year, but the increase in the realization of PBB P2 revenue is not followed by the contribution of PBB P2 to Regional Original Revenue (PAD) as seen in the table that the level of contribution has decreased every year.

## CONCLUSION AND SUGGESTIONS

### Conclusion

Based on the results of the research and data analysis previously described previously, it can be concluded as follows:

1. The effectiveness of Rural and Urban Land and Building Tax revenues in Bekasi City has increased every year with an average of 1.5 percent. Bekasi City has increased every year with an average percentage of 106.14% which is categorized as very effective. The level of The highest level of effectiveness in 2018 was 122.59% which was categorized as very effective, while the lowest was in 2017 at 96.14% which was categorized as very effective. categorized as very effective, while the lowest was in 2017 at 96.19%, which is categorized as effective. which is included in the effective criteria.
2. Contribution of Rural and Urban Land and Building Taxes to Local Revenue of Bekasi City is categorized as less, with an average percentage of 15.76%. average of 15.76%. The highest contribution rate in 2018 amounted to 16.72% which was categorized as less, while the lowest was in 2017 at 15.06% which was categorized as less. in 2017 of 15.06% which is categorized as less.

### Suggestion

Based on the research results obtained, it can be found some suggestions as follows:

1. Local governments are expected to continue to increase the potential of land and building tax tax potential that already exists so that it can increase the effectiveness and contribution of rural and urban land and building tax to local local revenue.
2. The Bekasi City Government must improve services for the community so that feel the convenience of paying their taxes, so there are no more taxpayers whose obligations are in arrears, taxpayers whose obligations are in arrears.

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