

Model Policy On Collection Of Land And Building Tax In Pematang Serai Village, Langkat Regency

Dito Aditia Darma Nasution¹⁾, Galih Supraja²⁾, Annisa Fajariah Damanik³⁾
^{1,2,3)} Universitas Pembangunan Panca Budi

*Corresponding Author

Email : ditoaditia@dosen.pancabudi.ac.id

Abstract

This study raises the phenomenon of the policy of collecting Rural Land and Building Tax in Pematang Serai Village, Langkat Regency. The reason for this research was carried out because of the facts and data which show that in 2018-2021 tax realization for Pematang Serai Village has not reached the target every year. Some of the things that become a problem in this study are the many phenomena of tax objects that are not in accordance with the number of taxpayers that must be paid by the community, low public awareness, ineffective mechanisms, and limited payment media in Pematang Serai Village. Researchers view and analyze the development of PBB collection in Pematang Serai Village comprehensively so that they can provide constructive suggestions. In this study, researchers used implementation theory by applying the George C Edward III implementation model. This theory uses 4 indicators, namely: communication, disposition, resources, and bureaucratic structure. This study uses qualitative research methods with data collection techniques through observation, interviews, and documentation. Meanwhile, data analysis techniques used data reduction, data presentation, and drawing conclusions. The research results show that the implementation of the PBB collection policy in Pematang Serai Village, Langkat Regency is still not optimal, so it is recommended that the government pay attention to the land and building tax management policy that has been implemented so far so that it will be able to increase land and building tax revenue. It is also recommended through research results that in order to increase the effectiveness of Land and Building Tax revenue, the government should improve office facilities and infrastructure to support work activities, in addition to providing guidance to collectors and imposing sanctions on taxpayers regarding the importance of Land and Building Tax, because with the Land and Building Tax it will be used to finance regional development.

Keywords: *Village finance, land and building tax collection, village policy and implementation*

INTRODUCTION

Land and buildings provide better social, economic benefits or positions for people or entities that have rights over them, benefit from them, therefore it is only natural that they are required to provide a portion of the benefits or enjoyment they obtain to the State through taxes. Tax is a source of state revenue which is very important for the implementation and improvement of national development as a Pancasila experience which aims to increase the prosperity and welfare of its people, therefore it needs to be managed by increasing community participation according to their abilities.

Implementation of tax collection has not run as expected. Formally, taxes have indeed been stipulated in the form of laws or regional regulations, therefore they should have obtained approval from the people, but in reality the people or taxpayers feel objections to the various types of taxes that are imposed on them, both because of the type of tax and the size of the rate. This is especially felt by investors who invest in Indonesia.

If left alone, in the long run this can have a negative effect. People's dissatisfaction with the taxes imposed on them will encourage these taxpayers to look for loopholes to avoid taxes, either violating the law, or by tax evasion (tax avoidance efforts by violating the law). For the State, this will have unfavorable consequences because State revenue will not be optimal.

Good and sustainable national development will run smoothly, therefore various kinds of driving factors are needed, namely the support and participation of all people both in the regions and at the center as well as funds originating from taxes and non-taxes.

The tax sector is a very potential source of state revenue, because of its inexhaustible nature, such as state revenue that relies on the oil and gas sector. In order to increase state revenue in the tax sector, efforts are made to intensify and extensify national taxation, as well as efforts to increase public awareness and compliance as taxpayers in fulfilling their obligations, as a form of community participation in development.

Land and Building Tax or PBB is a tax center. The basis for the imposition of PBB is the sale value of the tax object, which is often referred to as an individual. PBB is one type of tax that provides significant income to the APBN, but there are still many legal violations against the PBB collection policy. Many taxpayers do not carry out their obligations, namely paying PBB tax on land that is theirs, therefore the tax laws and regulations are equipped with criminal provisions. This is intended as a safeguard so that the law is implemented properly, because there are many violations in its implementation.

As a follow-up to Law Number 12 of 1994 concerning Land and Building Tax, Land and Building Tax is imposed on tax objects in the form of land or buildings based on the principle of enjoyment and benefits, and is paid annually. The imposition of PBB is based on Law Number 12 of 1985 concerning Land and Building Tax as amended by Law Number 12 of 1994. However, in its development, the PBB of the rural sector has become a regional tax which is regulated in Law Number 28 of 2009 concerning Regional Taxes. and Regional Retribution (PDRD) articles 77 to 84 starting in 2010.

The cause of not achieving the land and building tax target is that taxpayers are not on time to SPTPD, there are still arrears that have not been realized, and taxpayers are not on time in paying taxes which is the cause of not achieving the land and building tax target, due to the low economic condition of the taxpayer and lower middle class. Public awareness is not maximized, information about the importance of taxes is not maximized.

Table 1. Target and Realization of Land and Building Tax in Pematang Serai Village, Langkat Regency, 2018 – 2021

Year	Pematang Serai Village		
	Target (Rp)	Realization (Rp)	%
2018	25.040.000,00	17.099.790,00	67,02
2019	38.000.000,00	24.052.448,00	60,55
2020	125.760.000,00	79.560.756,00	62,60
2021	170.000.000,00	35.864.221,00	21,09

Source: Pematang Serai Village Office, Langkat Regency (2021)

Based on the table above, the realization of tax revenues for the last 4 (four) years has not reached the target of land and building tax revenues. increase regional income sourced from taxes so that it can support the implementation of regional development. Therefore, it requires commitment and cooperation between tax officials and the public who are taxpayers. In this case the cause of not achieving the target of taxpayers in Pematang Serai Village, Tanjung Pura District, Langkat Regency is the lack of communication that occurs between taxpayers and tax officials which causes a lack of public awareness in paying taxes which results in tax arrears by the community.

The implementation of land and building tax collection is inseparable from the efforts made by land and building tax collectors starting from submitting notification of tax payable (SPPT) to data collection received from the results of land and building tax collection, including the process administration carried out.

In the implementation in the land and building tax collection field, it can be seen in the implementation of several parts of the collection process itself, which include: issuance of

notification of tax payable (SPPT) and submission of notification of tax payable (SPPT), payment of land and building tax, provision of counseling as well as supervision as a government policy in meeting land and building tax (PBB) revenue targets as well as obstacles that may affect the implementation of land and building tax (PBB) collection policies.

Given how important the land and building tax (PBB) is as a source of state finance in the framework of financing government fund development activities, it requires serious handling and attention from all parties. Both regarding the tax collector officer, as well as regarding the implementation process of the collection itself.

RESEARCH METHODS

The research carried out was qualitative research with a descriptive analysis approach. Research with descriptive analysis is research that discusses independent variables or describes only one variable and does not link other variables. This type of research seeks to describe a real picture of real phenomena that occur in order to optimize regional financial management by analyzing land and building tax collection policies in Pematang Serai Village, Langkat Regency.

To collect the necessary data and information, the researcher uses research procedures, namely by observation and interview methods while still referring to the context of qualitative research with a descriptive analysis approach. The parameters observed in this study are analyzing the optimization of regional financial management by analyzing the land and building tax collection policy in Pematang Serai Village, Langkat Regency. This research was conducted in Pematang Serai Village, Langkat Regency. The time of the research was carried out from October 2022 to February 2023.

In this study, the data technique used was a qualitative descriptive analysis technique using the Miles and Huberman Models. Activities in data analysis are data reduction, display, conclusion drawing/verification, with the following explanation:

1. Data Reduction, Data obtained from the field can have a large number because of the repetition of words or sentences that often occur, the many uses of words that are not important. So we have to choose carefully. For this reason, it is necessary to do data analysis through data reduction.
2. Data Display, After the data is reduced, the next step is to display the data. In qualitative research, the presentation of data may be presented in terms of brief, relationships between categories and the like. The most frequently used in presenting qualitative data is with narrative text. By displaying data it will make it easier to understand what happened, plan further work based on what is understood.
3. Conclusion Drawing/Verification. The third step is drawing conclusions and verification. The initial conclusion is still temporary and will change if strong evidence is found to support the next data collection stage.

RESULT AND DISCUSSION

Model policy on collection of land and building tax in Pematang Serai Village, Langkat Regency can be described by the following discussion:

1. Implementation of Land and Building Tax Collection Policy in Pematang Serai Village, Langkat Regency

Each region certainly has an organizational structure such as government both in the village and in the sub-district. Villages are usually led by the village head while in the sub-

district it is led by the sub-district head. In an area, of course, you must have regional original income. One of the most important factors in increasing regional income is largely determined by the land and building tax. Where the rural property and hotel tax (PBB - P2) is a tax on land and or buildings owned, controlled and utilized by individuals or entities, except for areas used for plantation, forestry and agriculture business activities. Land tax issues certainly need to be managed properly so that local revenue can be fulfilled so that it can be used by the government for important needs later. The Pematang Serai Village Government of Langkat Regency has collaborated with the Regional Revenue Service of Langkat Regency. This was done to increase the effectiveness of land and building tax management, so there is a need for a land and building tax management policy.

To find out how well land and building tax management is in Pematang Serai Village, Langkat Regency, researchers were directed to the Pematang Serai Village office in Langkat Regency. This is done to find out whether the land and building tax policy has been implemented properly or effectively. To find out whether the land and building tax collection policy is good, the researcher has the opportunity to conduct direct interviews with related parties, namely the head of the land and building tax collector. Based on an interview with Mr. Saefuddin Abdullah as the head of the PBB field, said the following:

"The implementation of the land and building tax policy in Pematang Serai Village, Langkat Regency can still be said to be ineffective because of the lack of public awareness to pay the land and building tax" he also said that there were 2 villages with low land and building taxes, namely Besilam Village and Desa Lemongrass. (Interview on December 10, 2022).

Based on the results of interviews with him that the main problem is the low land and building tax in Pematang Serai Village, Langkat Regency, the people themselves are less aware of taxes, causing many people to pay the Land and Building Tax less on time. According to him, there are 2 villages with the lowest land and building taxes out of the 13 villages and 1 lurah. So that researchers will focus more on these 2 villages, namely Besilam Village and Pematang Serai Village.

The following will present data on the effectiveness of land and building tax revenue in Besilam Village and Pematang Serai Village in 2018-2019 which can be seen in table 2, as follows:

Table 2. Land and Building Tax Targets and Realization in Besilam Village and Pematang Serai Village, Langkat Regency, 2018 – 2019

Year	Besilam Village			Pematang Serai Village		
	Target (Rp)	Realization (Rp)	%	Target (Rp)	Realization (Rp)	%
2018	125.760.000,00	79.560.756,00	62,60	25.040.000,00	17.099.790,00	67,02
2019	170.000.000,00	35.864.221,00	21,09	38.000.000,00	24.052.448,00	60,55

Source: Pematang Serai Village Office, Langkat Regency (2021)

Based on table 2 above, it can be concluded that the payment of land and building tax in Pematang Serai Village, Langkat Regency is still ineffective. It can be seen from table 2 above, where in Besilam village in 2018 it was only 62.60% and in 2019 in Besilam village it was only realized 21.09% while for Pematang Serai Village in 2018 only 67.02% was realized and for 2019 it was only 60.55%. This is of course very far from what is desired, namely 100% of the specified target.

The results of an interview with the Head of Pematang Serai Village, Langkat Regency said the following:

"For the collection of land and building tax, we have collaborated with related parties, namely land and building tax collectors to conduct outreach and village officials who go directly to every resident's house. From what I see, tax collection is less effective, maybe the people themselves still don't understand and lack awareness from the people." (interview December 10, 2022).

Based on data and interviews with related parties, namely the Head of PBB and the Head of Pematang Serai Village, Langkat Regency, it can be concluded that tax collection is still ineffective, this is because residents lack awareness and do not understand about paying land and building taxes. The ineffectiveness of tax collection also affected the processing of land and building taxes, as acknowledged by the Head of Pematang Serai Village, Langkat Regency.

2. Analysis of the Implementation of Land and Building Tax Collection Policies in Pematang Serai Village, Langkat Regency

One of the factors that influence the smooth implementation of land and building tax collection according to George C. Edward III is communication. According to Edward III in Widodo (2010: 97), communication is defined as "the process of conveying communicator information to the communicant". Good communication from the government to the community can certainly facilitate good relations, and vice versa if the government itself is not good at communicating to the community it can certainly hinder the policy process. Communication itself according to George C. Edward III consists of 3 variables, namely transmission, clarity and consistency.

The transmission dimension is carried out so that the policies to be conveyed are not only to implementers but also to targets who are directly or indirectly involved and interested. The channel in question is from the tax collector, the Camat, the village, the principal and the community itself. Based on interviews with the Head of the UN Sector, he said that communication had been carried out optimally and coordination meetings were often held to reduce miscommunication between the parties involved. For more details, see the following statement:

"For internal parties such as members who want to carry out their duties, the sub-district and village parties have often held coordination meetings for the community and have also socialized them, but the results are not good, the community is still difficult to understand. For information about tax collection, this must be carried out more intensively and reminded so that people are more understanding and aware." (Interview 10 December 2022).

But furthermore, the Head of the United Nations Division cannot hide that communication with the community itself is still not optimal because the characters are different and there are still many people who don't care and don't want to know. He added that there were also many people who did not understand about the PBB that they had to pay, not only because the socialization was not optimal but also due to the apathy and lack of awareness from the people themselves. According to the Head of Pematang Serai Village, Langkat Regency also highlighted the number of residents who did not clearly understand the PBB collection policy, such as the interview with him.

"Actually, the coordination on our part has clearly been discussed regarding each other's work, but almost half the people do not understand, regarding the PBB collection policy, well, if it's almost half, it means receiving the information is not clear and correct, but we don't know, where did the communication error come from? in the village or in the community" (interview 11 December 2022).

Therefore, the Head of Pematang Serai Village, Langkat Regency, is trying to continue to conduct outreach and guidance to the community level assisted by related parties such as casual daily employees who are sent directly to residents' homes, in addition to collecting taxes as well as educating residents who are assisted by the parties. district and village. Head of UPT

Wil. I also said that his party would continue to utilize digital outreach media such as social media Facebook, Instagram and others.

"Socialization has indeed been carried out even from house to house residents can be 1 time per 2 weeks. However, it does not reach all the people in the village for various reasons. We also don't really use digital media such as Facebook and Instagram to provide direction or outreach, even though that can help too." (interview December 11, 2022).

Based on the research conducted by the researcher, he saw that the method of providing information was still not optimal for the community because it was done from house to house and the researcher also felt that the time to provide information once a month was still not effective. The researcher also saw that the district administration did not make much use of digital media, which is currently frequently used. It can be used for socialization and as a reminder of the PBB collection policy so that residents do not forget. The direct socialization process is still being carried out at the beginning of the introduction of tax collection policies and for people who cannot reach the internet.

From interviews conducted with policy implementers, they feel that internal communication between agencies is good enough, but external communication with the community is still not optimal. To be sure, the researchers also conducted interviews with the people involved in PBB collection.

"If there is a problem with the land and building tax collection policy, you know that every year you have to pay it too. I think the information about the policy is clear. It helps with the village officials quoting, it helps too because you work all day so you don't have to queue to go to the bank or to the post office like that." (Mrs. Yanto, Interview: 12 December 2022).

Based on the interview with Mrs. Yanto above, she admitted that she already knew information about the land and building policy. The mother also said that she was helped by the village officials who used to quote directly to residents' homes due to normal activities at home. Meanwhile, Mr. Susilo also received quite clear information about the payment date. It's just that Mr. Taufiq did not know exactly how it was calculated because according to him the most important thing was to pay and fulfill his obligations.

"Regarding the payment of land and building plows, you know because the village officials usually give reminders with paper with the nominal amount they want to pay, but if my PBB calculation is that much, I don't understand that I'll just pay according to the time." (Pak Arif, Interview: 12 December 2022).

Based on interviews with the two informants, Ibuk Yanto and Mr. Taufiq, it can be concluded that regarding information on PBB payments, it has indeed been conveyed, the community also feels helped by the policy of directly quoting from house to house which makes it easier for people with busy jobs. However, on the other hand, the information provided by responsible officials such as the village administration or freelance daily workers implementing policies and residents is still very superficial and limited to information on how to pay, when to pay and when to pay.

According to researchers, policy implementers only focus on the tax without informing other things that are of course important, such as where it is allocated and used, how to calculate the amount of tax, what are the positive and negative impacts of paying the tax. Such information needs to be provided to the public to arouse the feelings and awareness of the public to comply with paying taxes. Apart from that, it is also to generate trust from the public in agencies due to the clarity of the PBB collection process and the allocations made. So it is concluded that the communication in the transmission section has not been fulfilled because only internal communication between agencies is good but for the community the communication channels are still not good.

The next part of communication according to George C. Edward III is clarity. Based on interviews conducted with the Head of the PBB Division regarding the clarity of PBB collection as follows:

"If the instructions and directions from the head of service are all clear and the process is also in accordance with the applicable law, but what is called a policy, if it is implemented, it is not easy, there will definitely be a lot of problems. But we have tried and worked hard so that the target can be completed quickly. (interview December 11, 2022).

The Head of the UN Division feels that the relevant regulations are clear and regulated in the law, but when it comes to discussing the exact target, it is still uncertain because the right mechanism has not been found, considering that the achievement rate for the realization of tax collection in Pematang Serai Village is very small. According to the Head of UPT Wil. II added that this policy is expected to be right on target because it is good for residents and also their agencies. If citizens are tax-compliant, administratively it will also be orderly and the agency will record data properly and the agency's performance will also be good.

"Already, in my opinion this is the best for the community to be administratively orderly. If there is anything the data is all there. So the tracking is clear (interview 11 December 2022).

The last part of communication according to George C. Edward III is consistency. The consistency referred to here is the consistency of the services provided by the team to the community. According to the Head of the PBB, based on interviews, said that it is more persuasive to residents without any impression of coercion to carry out this PBB collection.

"Well, if there is no coercion in the billing problem, usually the officers come to the house to give a billing statement, well, sometimes a lot of people make deposits right away, some say they're delivered, just pay from an ATM and so on. Yes, if this problem is appropriate, it is based on regulations and laws.

Through the interview above, it can be analyzed that indeed the officers have carried out their duties in accordance with existing regulations, but this is still not optimal, as evidenced by the large number of people who have not paid their respective taxes. Officials and the government should also provide new policies, don't just give fines if they are late, but it is good, such as giving bonuses or incentives to people who are diligent in paying their respective taxes so that people are expected to obey taxes.

Consistency from the community side is different from the agency, if the consistency of the agency is more directed at the provision of information and field implementation then what is questioned by the community is about the consistency of services in collection policies. According to Mrs. Yanto and Mr. Taufiq, from agencies such as the sub-district office and the village head's office that collect taxes, they have consistently served residents without favoritism.

"I usually pay it directly to the village head's office, if at the village head's office it's usually fast because there are a few queues. (Mrs. Yanto, Interview: 11 December 2022)". In Pematang Serai Village, village officials routinely visit residents' homes to collect PBB twice a week as an alternative payment method that residents can make directly to officers. It's just that when making payments to the lurah's office or the village head's office, Mr. Taufiq once had to wait a long time due to employees who were on a lunch break but took so long to come back that it was even past their supposed break.

"At the time of yesterday's payment, I saw that all were served. It's just that if you pay a little longer. Sometimes they don't have employees, he said, rest. So it's been a long wait (Mr. Taufiq, Interview: 11 December 2022).

The statement from Mr. Taufiq became input for related agencies to return to work according to the agreed rules and not exceed the specified time limit. Because if this

indiscipline continues to occur, the bad image of the agency in society will cause people to be apathetic and lazy to come to pay their taxes.

Based on all the explanations above, the communication factor is still not fulfilled, especially in the transmission variable. Edward III explained that communication itself is a system that is formed from several variables and if one of the variables of communication cannot be fulfilled then the communication will not run smoothly (Tachjan, 2012: 33). And if communication is not smooth then the implementation or process of implementing a policy will also not be optimal.

The first variable discussed by the researcher is regarding the appointment of bureaucrats. In this study, it will focus more on hiring casual daily employees. This is because technical employees and tax office employees are recruited in the same way as civil servants and honorary employees. However, the recruitment process for freelance daily officers still does not have clear guidelines and qualification standards. In an interview with the Head of the UN Section, information was obtained that applicants who would fill the position of PHL (Pergawai Harian Lepas) were required to send files and would be selected and determined by the Head of Service for their appointment as staff.

"Yes, of course we have a procedure, the applicants will send the files, then they will be selected by the head of the service who has the right to become staff for the PHL case. However, if the staff in the sub-district has a clear path, they will be selected through the recruitment of civil servants and honorary officials." (Interview: December 11, 2022).

The Head of the UN Field also explained about the process and qualifications, he explained that at least SMA/SMK education was equivalent. If there are no special qualifications required, it will certainly affect the skills of PHL in the future.

"Regarding the mechanism, I don't know what is usually contacted annually. From what I see the skills and abilities of all levels of staff are good. However, the discipline needs to be improved. Because sometimes lunch break until 2 o'clock or more. If it's been a long time, the collection isn't optimal" (Interview: December 11, 2022).

Another resource person, namely the Head of UPT Wil. I added that the recruitment of PHL already has its own mechanism and the PHL already have good skills. It's just that the highlight is the lack of discipline of PHL who often takes too long lunch breaks so that the results of tax collection are not optimal. Head of UPT Wil. I also do not know for sure the mechanism for recruiting PHL and only know that PHL are contracted annually.

Meanwhile, the Head of Pematang Serai Village stated that he did not know how the system regarding PHL recruitment was. He said that they came with an agreement from the center. PHL himself is assisted by several district heads and village officials. If you want to go directly to the field, for more details, see the following statement:

"I don't understand the recruitment mechanism, maybe you can ask the person concerned for more details, but the PHL came according to the agreement from the center, that's all." (Interview: December 11, 2022).

Based on interviews with related parties, it can be seen that there are still many parties who should be responsible, still do not understand the recruitment of PHL and the unclear qualification requirements make the process of appointing bureaucrats, of course, it is very necessary to provide training or other means in order to obtain human resources. quality in the future in the implementation of UN policies have not fulfilled what was said by George C Edward III.

The next variable is incentives which according to Edward are also important to motivate staff in doing their jobs. But Edward did not require incentives. The Head of Pematang Serai Village said that there were no special incentives for staff because the agency mechanism was different from private companies, which often provided incentives. if the employee reaches the target or completes the job.

"We don't have incentives because this is indeed a job responsibility, so there are no incentives like in private companies where if the work reaches the target there are incentives and bonuses. Be different from us (Interview: December 14, 2022).

The Head of Pematang Serai Village considers that carrying out their duties is an obligation and the salary received per month is sufficient to meet their needs so that incentives are not needed. Based on the interview results it appears that incentives are not carried out so it can be concluded that for the disposition factor both the variable appointment of bureaucrats and also incentives are not fulfilled.

The next factor that can influence policy implementation according to According to George C Edward III is resources. Resources are very important in the implementation process. If the policy has been formulated and designed properly, but the resources for both staff and other supporting facilities are not fulfilled, then of course you will not be able to implement the policy. According to George C Edward III, there are 2 important variables in viewing resources, namely staff and infrastructure (Tachjan, 2012: 40).

The first variable that we discuss is the staff as implementers of PBB collection policies in Pematang Serai Village. Researchers will discuss the quantity and quality of existing staff.

"If the staff is well catered for, we are also assisted by the village and PHL who usually go directly to residents' homes to collect taxes. If the equipment for the office is appropriate both in our office and in the sub-district ". (Interview: December 11, 2022).

The head of the PBB field saw that the composition of the staff was sufficient, especially for matters of collecting PBB in the field, receiving assistance from village officials and PHL in each area. In terms of quantity, researchers see that this is not proportional. This was confirmed by the Head of UPT Wil.I who agreed that in terms of quantity it was still lacking even though the village had also assisted him when conducting a sweep of residents in Pematang Serai Village.

"In terms of quantity, it's still lacking, because we have a lot of citizens. While our staff is still very few. But for now, it can still be optimized. It also helped us with the PHL. If the quality is good enough, we think it's just that there are some who are not disciplined and just not adept at it (Interview: December 11, 2022).

To overcome this, we can optimize the existing PHL because there is no plan and budget for additional PHL in the Pematang Serai Village area. Researchers feel the need to take into account the area and population in order to get a proportional figure for the number of PHL who deserves to be sent to the field.

The same goes for PHL in the field which results in not being able to maximize the results of PBB collection because a lot of time is used for lunch breaks. From the point of view of the residents, they felt that the quality and quantity of the staff was good enough because they did not really understand this aspect, so the researchers only asked for the views of residents in general. From the results of the interviews it can be seen that in terms of quantity and quality the staff is still not fulfilled. The condition of course is a separate obstacle so that it cannot maximize the performance of the existing staff.

The next variable is facilities that are seen through infrastructure where according to George C Edward III the smooth implementation of the policy can only occur if there are adequate facilities and accommodate all the needs of the implementation of the policy itself (Tachjan, 2012: 42).

The facilities and infrastructure themselves are of course very much needed to carry out important tasks, one of which is in collecting taxes, of course there are also many facilities such as computers, networks, chairs, and many others. Based on an interview with the Head of the UN Sector, he said that the facilities and infrastructure were appropriate both at the office and in the village. He also said that if there was a tool that was lacking or damaged, it was

usually immediately listed, checked, and repaired as soon as possible. For more details, see the following statement:

"If the facilities and infrastructure for the offices themselves are generally fully available there is no problem, the sub-districts are also good and complete. If it's always monitored, how come if something is missing or damaged, it's usually listed, checked, then replaced or repaired" (interview 11 December 2022).

This statement was justified by the Head of Pematang Serai Village who said that the facilities and infrastructure were available and complete to carry out the duties of the PBB collection policy. For more details, see the following statement:

"Yes, if the facilities and infrastructure are complete, like a computer, the wifi is also smooth, the main thing is that there are no problems" (interview 11 December 2022).

Likewise the Head of UPT Wil. I, who said that the facilities and infrastructure are no longer a problem, according to him, this has indeed been targeted at how many facilities and infrastructure such as computers, vehicles, and other equipment. The following is in more detail:

"Facilities and infrastructure at the office are good, such as computers, wifi, and others. There is also a target for facilities provided by our government. If I were the KUPT, I would also be provided with an official train to make my work easier." (interview December 11, 2022).

The three main informants agreed that there were no problems regarding the aspects of the facilities, both the facilities and infrastructure that they had. Additional explanations the researchers got when conducting interviews with the Head of UPT Region I where vehicles in the form of motorbikes were also provided for the Head of UPT so that they could support carrying out their duties.

To maintain facilities and infrastructure, it is necessary to pay attention to good maintenance to prevent damage, such as routine maintenance and technical training for the use of certain items such as laptops, computers, and so on, so that it is possible to extend the life of goods and prevent premature damage. Meanwhile, according to the people themselves who visited at the time of paying taxes said that the facilities and infrastructure were good enough even though it was only a glimpse. For more details, see the following statement:

"If I look at the facilities and infrastructure, I think they're all good, because as long as I pay, it goes smoothly, but it's just a bit long to wait" (Ms. Yanto, Interview: December 11, 2022).

I don't know, yesterday when I was in it, I thought it was good too. (Mr. Taufiq, interview: 31 December 2022).

Based on this elaboration, of course, as a whole, the resource factor has not been fulfilled because the quantity and quality of human resources are still not fulfilled even though the infrastructure is good. The same problem also occurred in previous research which was used as a reference in this study written by Saputri Noor Hakim (2015: 51) found that the condition of the human resources for PBB collection officers in Galis District, Pamekasan Regency, in terms of quality and quantity, was still very minimal.

CONCLUSION

The conclusion from this study is that the implementation of the PBB collection policy in Pematang Serai Village, Langkat Regency is still not optimal with the following description:

1) For communication to consist of transmission, clarity and consistency. Transmission is going well internally but externally with the community it is still not good. In the limited

- communication channels and outreach media, the SPOP values are not updated, the high level of apathy from the public also causes communication to not run smoothly.
- 2) Resources discuss staff and infrastructure in terms of quality and quantity. for staff it must be reviewed where the number of 2 PHL in each region with different areas is still not effective. Related to quality, qualifications when accepting PHL must be considered in order to get quality resources. While the infrastructure is quite good.
 - 3) Various obstacles and obstacles faced, namely the problem of external communication with the community which was not good, especially for socialization which was limited only through door to door polls and did not utilize social media so that people's understanding of PBB did not increase.
 - 4) The quality of staff is not good and lacks discipline because they are often late returning to work during breaks. Community awareness is low and apathetic so that the independence of the community to pay PBB in Pematang Serai Village, Langkat Regency is low and very dependent on collection by PHL.

REFERENCES

- Abdul Halim. 2013. *Analisis Investasi. Edisi Pertama*, Penerbit Salemba Empat : Jakarta.
- Abigandi.2019. "Artikulasi Konsep Implementasi Kebijakan: Perspektif, Model dan Kriteria Pengukurannya," *Jurnal Baca*, Volume 1 Agustus 2008, Universitas Pепabari Makassar, 2008.
- Agindawati, I. N. (2019). *Implementasi Kebijakan Publik dari Perspektif Penyelenggaraan Pengawasan Implementation of Public Policy from the Monitoring Perspective*. *Jurnal Inspirasi*, 10(1), 98–105.
- Agustina, Desi. 2015. *Implementasi Pemungutan Pajak Bumi Dan Bangunan Perdesaan Dan Perkotaan (Pbb-P2) Di Dinas Pendapatan Dan Pengelolaan Keuangan Kota Surabaya*. *Publika*, 3(4).
- Arifah Fibri Andriani. 2017. *Pengaruh Reward, Pemeriksaan Pajak, Dan Penalti Terhadap Peningkatan Kepatuhan Wajib Pajak Orang Pribadi Di Indonesia*. Infoarta.
- Erly Suandy. 2005. *Hukum Pajak*. Jakarta : Salemba Empat.
- Fitria, Nur .dkk.2016. *Analisis Penerapan Elektronik Pajak Bumi dan Bangunan Studi Pada Dinas Pendapatan Daerah Kabupaten Lamongan*. *Jurnal Perpajakan JEJAK*.
- Hardjanto, Arif. 2018. *Implementasi Kebijakan Pajak Bumi dan Bangunan di Kelurahan Gisikdrono Kecamatan Semarang Barat Kota Semarang*.
- Harefa, M. 2016. *Kendala Implementasi Dan Efektivitas Pemungutan Pajak PBBP2 Oleh Pemerintah Kota Makassar*. *Jurnal Ekonomi Dan Kebijakan Publik*, 7(1), 67-82.

Iskandar, Mahsun. (2012). *Metode Penelitian Bahasa: Tahapan Strategi. Metode, dan Tekniknya*. Jakarta: PT Raja Grafindo Persada.

Mclure, Charles E. Jr. 2010. “ *The Carbon Added Tax: “An idea Whose time should Nevercome* “: 3 Carbon and Climate Low Review 250.

Mr. Dr. N. J. Feldmann. 2006. “*De Over Heidsmiddelen Van Indonesia*” (terjemahan).

Purwanto, Ngalim. 2012. *Prinsip-Prinsip dan Teknik Evaluasi Pengajaran*. Bandung: PT Remaja Rosdakarya.

Ramdhani, Abdullah; dan Ramdhani, M. A. (2017). *Konsep Umum Pelaksanaan Kebijakan Publik*. Jurnal Publik, 11(February), 1–12.

Saputri, E., Hakim, A., & Noor, I. 2013. *Implementasi Kebijakan Pemungutan Pbb–P2 di Kecamatan Galis Kabupaten Pamekasan*. JISIP: Jurnal Ilmu Sosial dan Ilmu Politik, 4(3).

Sri, Valentina dan Aji Suryo, 2006, *Perpajakan Indonesia*, Jakarta : Salemba Empat.

Supriyono, R. A. 2018. *Akuntansi Keprilakuan*. Gajah Mada University Press.

Tachjan. 2012. *Implementasi Kebijakan Publik*. Bandung: AIPI.

Waluyo. 2013. *Perpajakan Indonesia*. Jakarta: Salemba Empat.

Winarno, Budi. (2015). “*Kebijakan Publik : Teori, Proses dan Studi Kasus*”. CAPS : Yogyakarta.

Yuliah, Elih. 2020. *Implementasi Kebijakan Pendidikan The Implementation of Educational Policies*. Jurnal at-Tadbir: Media Hukum dan Pendidikan Volume 30 Nomor 2 Tahun 2020.