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EFFECTIVENESS OF LAND TAX REVENUE FOR RURAL AND URBAN BUILDINGS IN PADANG BULAN VILLAGE, MEDAN BARU DISTRICT IN DECEMBER 2022-2024

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Abstract

The Rural and Urban Land and Building Tax (PBB-P2) is one of the main sources of regional revenue that is very important for the development of infrastructure and public services in Indonesia. To analyze the factors that affect the effectiveness of Rural and Urban Land and Building Tax (PBB-P2) revenue in Padang Bulan Village, Medan Baru District, from 2022 to 2024 in December. The research method used is a qualitative approach with secondary data collection in the form of annual PBB-P2 revenue reports. The results show that the effectiveness of PBB-P2 revenues increased from 2022 (51.83%) to 2023 (62.49%), but decreased slightly in 2024 (62.45%). Factors that affect the increase in revenue effectiveness include increasing taxpayer awareness, improving the tax collection system, or increasing the number of tax objects. Meanwhile, a small decline in 2024 was influenced by economic dynamics and tighter tax policies. This study provides recommendations to improve the tax administration system and community participation so that PBB-P2 revenues are more optimal in the future

Keyword: *Effectiveness, Acceptance, Taxation*

Abstrak

Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) merupakan salah satu sumber utama pendapatan daerah yang sangat penting bagi pembangunan infrastruktur dan pelayanan publik di Indonesia. Untuk menganalisis faktor-faktor yang mempengaruhi efektivitas penerimaan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kelurahan Padang Bulan, Kecamatan Medan Baru, dari tahun 2022 hingga 2024 pada bulan Desember. Metode penelitian yang digunakan adalah pendekatan kualitatif dengan pengumpulan data sekunder berupa laporan penerimaan PBB-P2 tahunan. Hasil penelitian menunjukkan bahwa efektivitas penerimaan PBB-P2 meningkat dari tahun 2022 (51,83%) ke tahun 2023 (62,49%), namun sedikit menurun pada tahun 2024 (62,45%). Faktor-faktor yang mempengaruhi peningkatan efektivitas penerimaan antara lain masuk peningkatan kesadaran wajib pajak, perbaikan sistem pemungutan pajak, atau penambahan jumlah objek pajak. Sementara itu, penurunan kecil pada tahun 2024 dipengaruhi oleh dinamika ekonomi dan kebijakan pajak yang lebih ketat. Penelitian ini memberikan rekomendasi untuk meningkatkan sistem administrasi pajak dan partisipasi masyarakat agar penerimaan PBB-P2 lebih optimal di masa depan.

Kata Kunci: Efektivitas, Penerimaan, Perpajakan

I. INTRODUCTION

The Rural and Urban Land and Building Tax (PBB-P2) is one of the main sources of regional revenue that is very important for the development of infrastructure and public services in Indonesia. PBB-P2 is a tax imposed on land and/or buildings owned by individuals or business entities, both in rural and urban areas. The revenue obtained from PBB-P2 is used to fund various regional development needs, such as road construction, health facilities, education, and other social programs. Therefore, the effectiveness of PBB-P2 revenues is one of the important indicators in evaluating the success of local governments in managing regional finances and improving the quality of services to the community (Sulistiana et al., 2022).

The effectiveness of PBB-P2 revenues is measured by comparing the revenue targets that have been set with the realization of revenues that have been achieved. The higher the level of effectiveness, the better the tax management will be in supporting regional development. However, in practice, the achievement of the PBB-P2 revenue target often does not go as expected. Some regions experience obstacles in achieving tax revenue targets, either due to increased taxpayer awareness, improvements in the tax collection system, or an increase in the number of tax objects.

This study aims to analyze the factors that affect the effectiveness of PBB-P2 revenues. Factors that affect the increase in the effectiveness of revenue include increasing taxpayer awareness, improving the tax collection system, or increasing the number of tax objects.

In addition, local government policies also play an important role in increasing the effectiveness of PBB-P2 revenues. Policies that support public participation in tax payments, such as providing incentives or strengthening supervision, can increase taxpayer compliance levels and ultimately contribute to more optimal revenues. Therefore, a deeper understanding of the factors that affect the effectiveness of PBB-P2 revenues will provide a basis for better policy formulation in increasing the tax contribution to regional development (Siregar et al., 2023).

II. RESEARCH METHODS

This study uses a qualitative descriptive approach to analyze the factors that affect the effectiveness of Rural and Urban Land and Building Tax (PBB-P2) revenue in Padang Bulan Village, Medan Baru District. This approach aims to clearly and systematically describe the factors that contribute to the level of tax revenue effectiveness, as well as to identify the relationship between the influencing variables. With this research method, it is hoped that this research can make a significant contribution to the understanding and improvement of the

PBB-P2 collection system in Padang Bulan Village, as well as provide broader insights for local governments in increasing tax revenue and supporting sustainable regional development (Cadith, 2025).

Effectiveness comes from the root word effective, according to the great Indonesian dictionary effective is that there is an effect, effective or effective, can bring results, is effective and comes into effect. The effectiveness indicator describes the range of outcomes and impacts of the program's outputs in achieving program goals. The greater the contribution of the output produced to the achievement of the specified goals or objectives, the more effective the work process of an organizational unit (Mardiasmo, 2017:134). The success of the organization in realizing tax revenue in accordance with the target is less meaningful if it turns out that the costs incurred to realize the target are greater than the realization of the revenue (Ainiyah, G. Z., 2021). A formula to measure the level of effectiveness is:

$$Efektivitas = \left(\frac{Realisasi}{Target} \right) \times 100\%$$

III. RESEARCH RESULTS

Based on the data that has been obtained, to implement the PBB-P2 revenue of Padang Bulan Village, Medan Baru District, it can be seen in the following table:

Table I. Penerimaan PBB-P2 Kelurahan Padang Bulan Kecamatan Medan Baru Pada Bulan Desember Tahun 2022-2024

No	Year	Target	Realization
1	2022	2,987,567,776	1,548,567,801
2	2023	2,990,799,582	1,868,902,841
3	2024	3,226,908,981	2,015,073,743

Source : Medan Baru District

1. Year 2022

In 2022, the revenue of the Rural and Urban Land and Building Tax (PBB-P2) in Padang Bulan Village, Medan Baru District, experienced a revenue target of IDR 2,987,567,776. Meanwhile, the realization of recorded revenue was IDR 1,548,567,801. Based on this data, the calculation of the effectiveness of PBB-P2 revenues in 2022 can be done with the following formula:

$$Efektivitas = \left(\frac{Realisasi}{Target} \right) \times 100\%$$

Dengan menggantikan nilai-nilai yang ada:

$$Efektivitas = \left(\frac{1,548,567,801}{2,987,567,776} \right) \times 100\% = 51,83\%$$

The results of the calculation show that the effectiveness of PBB-P2 revenue in 2022 is 51.83%. This means that of the set targets, only around 51.83% have been achieved, which shows a gap between the target and the realization of tax revenues (Weol et al., 2023).

2. Year 2023

In 2023, the revenue of the Rural and Urban Land and Building Tax (PBB-P2) in Padang Bulan Village, Medan Baru District, has a revenue target of IDR 2,990,799,582. The realization of recorded revenue was IDR 1,868,902,841. Based on this data, the calculation of the effectiveness of PBB-P2 revenues in 2023 can be carried out using the following formula:

$$Efektivitas = \left(\frac{Realisasi}{Target} \right) \times 100\%$$

By replacing the existing values:

$$Efektivitas = \left(\frac{1,868,902,841}{2,990,799,582} \right) \times 100\% = 62,49\%$$

The results of the calculation show that the effectiveness of PBB-P2 revenue in 2023 is 62.49%. This figure is higher than the effectiveness recorded in 2022 which only reached 51.83%, indicating a significant increase in the achievement of the revenue target.

3. Year 2024

In 2024, the target for Rural and Urban Land and Building Tax (PBB-P2) revenue in Padang Bulan Village, Medan Baru District, is set at IDR 3,226,908,981, with a recorded revenue realization of IDR 2,015,073,743. The calculation of the effectiveness of PBB-P2 revenues in 2024 can be done using the following formula:

$$Efektivitas = \left(\frac{Realisasi}{Target} \right) \times 100\%$$

By replacing existing values:

$$Efektivitas = \left(\frac{2,015,073,743}{3,226,908,981} \right) \times 100\% = 62,45\%$$

The results of the calculation show that the effectiveness of PBB-P2 revenues in 2024 is 62.45%, which although higher compared to 2021, is slightly decreased compared to 2023 which was recorded at 62.49%.

The calculation of effectiveness was carried out by comparing the realization of PBB-P2 collection with the PBB-P2 collection target. Based on the calculation of the effectiveness level of PBB-P2 revenue, the following is a table of PBB-P2 revenue effectiveness in Padang Bulan Village, Medan Baru District in 2022-2024:

Table II. Effectiveness of PBB-P2 Receipts for Padang Bulan Village, Medan Baru District, December 2022-2024

No	Year	Target	Realization	Percentage (%)	Effectiveness Rate
1	2022	2,987,567,776	1,548,567,801	51,83	Ineffective
2	2023	2,990,799,582	1,868,902,841	62,49	Less Effective
3	2024	3,226,908,981	2,015,073,743	62,45	Less Effective

1. Comparison of the Effectiveness of PBB-P2 Revenues in 2022-2024

The effectiveness of Rural and Urban Land and Building Tax (PBB-P2) revenue in Padang Bulan Village, Medan Baru District, has fluctuated in the last three years. Based on the available data, the following is a comparison of the trend of the effectiveness of PBB-P2 revenues in December 2022, 2023, and 2024 (Utami & Rakhmadhani, 2023):

1) Year 2022

The PBB-P2 revenue target is IDR 2,987,567,776, with the realization of revenue of IDR 1,548,567,801, which produces an effectiveness of 51.83%.

2) Year 2023

The PBB-P2 revenue target is IDR 2,990,799,582, with the realization of revenue of IDR 1,868,902,841, which results in an effectiveness of 62.49%.

3) Year 2024

The PBB-P2 revenue target is IDR 3,226,908,981, with the realization of revenue of IDR 2,015,073,743, which produces an effectiveness of 62.45%.

From this data, it can be seen that the effectiveness of PBB-P2 revenues in December has increased significantly from 2022 to 2024, from 51.83% to 62.49%. However, in 2024, although still high, there will be a slight decline to 62.45%. Although this decline is not significant, it suggests the presence of factors that need to be further analyzed to understand the dynamics that affect tax revenues.

2. Discussion of Factors Affecting the Increase or Decrease in Effectiveness

1).Public awareness

Public awareness of tax obligations also greatly affects the effectiveness of PBB-P2 revenue. In 2022, the low level of public awareness regarding the importance of paying land and building taxes led to low revenue effectiveness. However, by 2023, local governments are likely to have implemented more effective socialization and education programs, which have succeeded in increasing public understanding of the direct benefits of tax payments, such as infrastructure improvements and public services.

This increase in public awareness can be seen from the significant increase in PBB-P2 revenues in 2023. People who are more aware and feel involved in regional development tend to be more obedient in paying taxes. However, in 2024, despite continued efforts in socialization, other factors such as economic uncertainty or an increased burden of living may lead to a slight decrease in public awareness or compliance, thus affecting the effectiveness of acceptance even if there is no drastic decline.

2).Economic Dynamics

Economic dynamics, both locally and nationally, have a significant impact on people's ability to pay taxes. Good economic conditions, with high purchasing power of the public, will certainly support an increase in tax revenue. On the other hand, when there is an economic crisis or a decrease in purchasing power, it will be more difficult for people to meet their tax obligations. Inflation, unemployment, and economic uncertainty are factors that can affect the rate of tax payments.

Local governments need to understand economic conditions and formulate policies that can ease the tax burden for people affected by difficult economic situations, for example through reducing or delaying tax payments in certain sectors.

3).Utilization of Technology in Tax Management

Information technology is an important factor in smoothing tax administration. With the implementation of a good information system, such as a web-based or mobile application, people can easily access information about their tax obligations and make payments online. The use of technology allows for more organized data management, real-time payment monitoring, and ease of conveying information to taxpayers.

However, the use of technology must also be accompanied by good system maintenance so that there are no technical problems or data leaks. If the information system is not managed properly, this can cause inconvenience for taxpayers and reduce the effectiveness of tax collection.

3. Role Model Week in UN Payments in Medan Baru District

The Village Head of the Medan District area will only gather residents to pay PBB to the village and then it will be paid to the North Sumatra bank to be paid through a receipt. Residents can also pay independently through m-banking (Financial Technology). The U.S. Army Corps of Engineers was only paid in the 3/4th quarter, many large companies, had to report. Role Model Week is held 2 times a week every Tuesday and Thursday. Submission of SPPT reporting to the public through Google Sheets. The reduction of PBB in the 4th quarter so that many companies pay the PBB in the 4th quarter. Medan Baru District is ranked 10th out of 21 sub-districts in achieving the realization of the United Nations. The most common problem of the United Nations is the existence of double KNOB, the example of the Kodam must be reported periodically every year, empty houses without owners are problems that make the optimization of the realization of the United Nations less than optimal.

Solution:

1. Report to the Regional Revenue Agency (BAPENDA), then the sub-district collaborates with BAPENDA and attaches problematic tax objects.
2. Find out who the owner is by the sub-district (service). Based on the interview with Mr. Irsan Siregar that has been conducted, it can be concluded that the tax system, especially the Land and Building Tax (PBB), plays an important role as a source of funding for regional development. Through an educational approach and two-way communication, the government seeks to increase public understanding that their tax contributions directly fund various public facilities. However, in its implementation, there are still challenges in the form of resistance from some taxpayers who are reluctant to pay for various reasons, ranging from misunderstanding to negative perceptions of tax benefits. To deal with cases of default, tax authorities apply various law enforcement instruments. One of the effective mechanisms implemented is the blocking of property transactions for taxpayers who have arrears, which has been proven to be able to force compliance. On the other hand, the public is also given space to submit objections or requests for tariff adjustments through a transparent field verification process, reflecting the principle of fairness in the tax system.

IV. CONCLUSION

Based on the results and discussion of the revenue of the Rural and Urban Land and Building Tax (PBB-P2) of Padang Bulan Village, Medan City in December 2022-2024, the researcher draws the conclusion that the realization of PBB-P2 revenue for Padang Bulan Village in 2022-2024 has not been able to reach the set target. From this data, it can be seen that the effectiveness of PBB-P2 revenues has increased significantly from 2022 to 2024,

from 51.83% to 62.49%. However, in 2024, although still high, there will be a slight decline to 62.45%. Although this decline is not significant, it suggests the presence of factors that need to be further analyzed to understand the dynamics that affect tax revenues. Factors that affect the increase in revenue effectiveness include increasing taxpayer awareness, improving the tax collection system, or increasing the number of tax objects.

Overall, increasing the effectiveness of PBB-P2 revenues requires appropriate tax policies, increased public awareness and participation, and optimization of technology in tax administration management. Local governments must continue to innovate and improve the tax collection system to ensure that tax revenues can support sustainable regional development.

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