Absorption of Rural and Urban Land and Building Tax (PBB-P2) Through the Tax Object Management Information System

(Study of Implementation of Tax Object Management Information System Policy Based on East Kutai Regent Regulation Number 44 of 2013 in the East Kutai Regency Area)

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ABSTRACT

This research aims to determine the implementation of the Policy on the Absorption of Rural and Urban Land and Building Taxes (PBB-P2) through the Taxpayer Information Management System and analyze the factors that support the implementation of the Policy on the Absorption of Rural and Urban Land and Building Taxes (PBB- P2) Through the Taxpayer Information Management System. This research is a type of qualitative research with a descriptive approach. In qualitative data analysis there are three streams of activities that occur simultaneously, namely data condensation, data presentation, conclusions. The regional government of East Kutai Regency is trying to increase Original Regional Income (PAD) by optimizing the management of Regional Tax collection. This is done through the implementation of an online and integrated information and technology-based Tax Object Information Management System. The research focus includes taxpayers in East Kutai Regency which has a total number of tax objects reaching 146,248, with around 70% more tax arrears compared to other districts. The policy implementation process for the absorption of Rural and Urban Land and Building Tax (PBB-P2) is carried out based on the East Kutai Regent's regulation Number 44 of 2013. Implementation steps include policy formulation by the Regional Government, including determining tax rates, regulations, tax exemptions, and related provisions. The Tax Object Management Information System (SISMIOP) is used to manage tax data, monitor policy implementation, and report results. Supporting factors for policy implementation through SISMIOP include efficiency in managing tax object data, support for tax outreach and education activities, as well as providing better access to taxpayers regarding tax information. The East Kutai Regency Government uses SISMIOP for monitoring, supervision and decision making regarding taxes to ensure taxpayer compliance and optimal tax collection.

Keywords: Education budgets, Land and Building Tax, Management Information System, Tax Objects.

1. INTRODUCTION

Taxes are mandatory levies from the people to the state, tax money is used for public interests, not for personal interests. Taxes are one source of government funds to finance development at the center and regions, such as building public facilities, financing health and education budgets, and other productive activities. Tax levies can be enforced because they are implemented based on law. In Indonesia, taxes are categorized based on three things, firstly based on the category/method of collection (direct tax and indirect tax), secondly based on their nature (subjective tax and objective tax), thirdly based on the collection institution (central tax and regional tax). The tax system in Indonesia has changed the tax collection system from originally using official assessment (used during the Dutch colonial era) to self-assessment. The difference between these tax collection systems is the authority to determine the amount of tax payable. In the official assessment, the authority to determine the amount of tax lies with the government, whereas in the self-assessment the authority lies with the taxpayer.

When Indonesia was colonized by the Dutch, at that time our system was familiar with the modern taxation system. One type of tax that was in effect at that time included the residential tax which was implemented in 1839 and business tax. The Dutch colonial government also differentiated tax rates based on the nationality of the taxpayer. For example, in 1885 the government imposed an increase in residence tax for Asian citizens to 4%. In the pre-

independence era, the Dutch and British colonialists also introduced a systematic tax collection system.

With the decentralization system, the central government delegates authority to regional governments in managing their finances. One way to bring government closer to the community is to implement decentralization policies. Each region must act effectively and efficiently so that regional management is more focused and achieves predetermined targets. This delegation of authority is accompanied by the handover and transfer of funding, facilities and infrastructure, as well as human resources as outlined in the decentralization framework. The funding authority handed over can be carried out in two ways, namely utilizing the regional financial potential itself and the central-regional and inter-regional financial consideration mechanism. The authority to utilize one's own financial potential is contained in the Regional Original Income (PAD) container whose main sources are regional taxes and blood levies.

In order to carry out the functions and authority of regional government in the form of implementing fiscal authority, each region must be able to explore its potential and identify resources that can explore its financial resources, especially to meet government financing and development needs in its region through local original income.

Every autonomous region, in this case a province or district/city, in Indonesia has varied natural resources and economic potential which, if utilized optimally, will be able to make a significant contribution to PAD revenues which in turn will provide benefits in regional development. The main characteristics of an autonomous region are that the region has the authority and ability to explore its own financial resources, while dependence on the central government must be minimal so that PAD is a regional tax.

Land and Building Tax (PBB) is a type of central tax whose authority is delegated to the regions. This is confirmed in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, where the Rural and Urban Land and Building Tax (PBB-P2) becomes a regional tax, so this type of tax is calculated as regional original income and increases regional capacity and finances needs. his own area.

Land and Building Tax (PBB-P2) is a State Tax imposed on property and buildings based on Law Number 12 of 1985 concerning Land and Building Tax as amended by Law Number 12 of 1994. PBB is a tax that is material in nature in The meaning of the amount of tax payable is determined by the condition of the object, namely land and/or buildings. The circumstances of the subject (who pays) do not determine the amount of tax.

Land and Building Tax actually consists of five sectors, namely Rural, Urban, Plantation, Forestry and Mining. The PBB-P2 that has been transferred to Regency/City tax is only the Rural and Urban Sector PBB (P2), while the Plantation, Forestry and Mining (P3) sector is still Central Tax. This is because PBB-P2 objects are spread very widely to remote areas which makes it difficult for the central government to reach PBB-P2 potential.

One type of regional tax is residential tax, which is better known today. Land and Building Tax (PBB) is a type of regional tax imposed on land and buildings. The existence of Land and Building Tax (PBB) due to ownership of rights, control, and/or obtaining benefits from land/land and buildings. Meanwhile PBB-P2 refers to article 1 number 37 of the PDRD Law (Regional Taxes and Regional Retributions) which is a tax on land and/or buildings owned, controlled and/or utilized by individuals or entities, except for areas used for plantation business activities, forestry and mining. Urban and Rural Land and Building Tax objects (PBB-P2) are land and buildings in urban and rural areas, for example houses, hotels, apartments, flats, factories, empty land and rice fields. Referring to article 80 paragraph (1) of the PDRD Law, the maximum rate set for urban and rural land and building tax (PBB-P2) is 0.%. However, this rate varies, depending on the policies of the regional government concerned. Meanwhile, the sales value of non-taxable tax objects (NJOPTKP), which is the value limit that is not subject to PBB-P2 tax, is set at a minimum of IDR. 10,000,000 for each taxpayer. The following tax objects are not subject to PBB-P2 as follows:

1. Used by central and regional governments for government administration.

2. Solely to serve the public interest in the fields of social worship, health, education and national culture. Of course it is not intended to make a profit.

3. Used for burials, ancient relics, or the like.

4. Protected forests, natural reserve forests, tourist forests, national parks, grazing land controlled by villages, and state land that is not yet encumbered with rights.

5. Used by diplomatic representatives and consultants based on the principle of reciprocal treatment.

6. Used by agencies or representatives of international institutions determined by Minister of Finance regulations (PMK)

PBB Taxable Sales Value (NJKP) is a certain percentage of the Tax Object Sales Value (NJOP) based on article 6 paragraph (3) of the PBB Law, NJKP is determined at a minimum of 20% and a maximum of 100% of the NJOP. To further optimize Regional Original Income (PAD) in each region within the Unitary State of the Republic of Indonesia (NKRI), the central government gives some of its authority to collect taxes and levies to regional governments, this will of course be a challenge for regional governments to dig deeper. and every opportunity that exists to increase Regional Original Income (PAD). East Kutai Regency is one of the results of the expansion of one of the regions resulting from the expansion of Kutai Regency which was formed based on Law No. 47 of 1999 concerning the Expansion of Provincial and Regency Areas. Inaugurated by the Minister of Home Affairs on October 28 1999. East Kutai Regency is one of the regencies in East Kalimantan Province, Indonesia. The district capital is located in Sangatta. This district has an area of 35,747.59 km2 or 17% of the area of East Kalimantan Province and has a population of 253,847 people (Results of the 2020 Indonesian Population Census) with an income of 4.74 people/km2 and population growth over the last 4 years has averaged 4.08% per the year. The northern part borders Berau Regency, the eastern part borders the Makassar Strait, the southern part borders Kutai Kartanegara Regency and Bontang City and the western part borders Kutai Kartanegara Regency.

Implementation of Regional Autonomy according to Law No. 32 of 2004. Regional autonomy is the right, authority and obligation of an autonomous region to regulate and manage government affairs and the interests of local communities in accordance with regulations and legislation. Meanwhile in 2020, the population was 253,847 people with a population of 4.74 people/km2. Thus, taxes are the lifeblood of implementing regional development, therefore taxes collected from the community, in this case taxpayers, will be reused for the public, government and development interests. Especially the regional government in East Kutai Regency. Regional governments always strive to provide both active and passive outreach to the community, provide services and simplify the process of paying regional taxes and levies. The active role of the community will be the key to the success of tax collection.

With the enactment of Law No. 28 of 2009 concerning the transfer of PBB-P2, the East Kutai Regency government can manage its own land and building tax revenues obtained directly from the people of East Kutai. The following table 1.1 shows the target and realization of East Kutai Regency land and building tax from 2020 to 2022 (in rupiah).

Table 1. Realization of East Kutai Regency Land and Building Tax Revenue 2018 - 2022

Year	Decree	Realization	Percentage
2018	8,410,142,676	2,620,466,500	1.56%
2019	9,027,712,480	2,425,316,067	1.34%
2020	9,546,250,732	2,260,682,219	1.18%
2021	9,879,577,208	2,307,095,812	1.17%
2022	12,575,731,969	3,315,360,077	1.32%

Source: East Kutai Bapenda's PBB-P2 Revenue Realization Report for 2018-2022

Based on the data above, it can be seen that PBB-P2 revenue provisions always increase every year. One of the reasons for this is the increase in the number of Tax Returns Due which indicates an increase in the number of land and building tax objects. However, PBB-P2 payments are not commensurate with the tax realization achieved. This is caused by the taxpayer paying PBB-P2 in a piecemeal manner over several years so that the amount paid is increased by the fine. The high amount of PBB-P2 revenue should also be directly proportional to the amount of taxpayer realization. So the implementation of PBB-P2 collection by the Regional Government of East Kutai Regency is still not optimal. This can be seen from the realization that the receipt of PBB-P2 collection is still low.

Many land and building taxpayers in East Kutai Regency have more than one tax object. The Land and Building Tax Object is a component in the Tax Payable Notification Letter (SPPT). The value of the land and building tax object is the basis for calculating the tax payable in the SPPT. Taxpayers must pay land and building tax according to the tax amount stated in the SPPT. A taxpayer who has more than one tax object means that the taxpayer also has more than one SPPT according to the number of tax objects owned. This causes the tax paid by the taxpayer to increase. Therefore, it can be said that as the number of SPPT increases, the amount of land and building tax owed also increases. The land price determined by the community is usually higher than the land price according to the Tax Object Sales Value (NJOP) determined by the government. It is not uncommon for people to sell their land much higher than the NJOP set by the government and also the fair market value. This means that the government must continue to adjust the NJOP to land prices in the community. Land prices are far above the NJOP and fair market value due to the development of areas occupied by hotels, offices, shops and entertainment venues such as malls and other shopping centers. The more rapid the development, the more expensive the market value of the land will be and the further it will be from the stated NJOP.

Arrears arise because taxpayers do not pay their tax obligations, but in Land and Building Tax, tax arrears do not reduce PBB-P2 revenues. In order to increase the Regional Original Income (PAD) of East Kutai Regency, the regional government through the Regional Revenue Agency is deemed necessary to optimize the management of Regional Tax collection throughout East Kutai Regency by implementing an online and integrated information and technology-based Tax Object Information Management System to improve effectiveness, accountability, service and optimization of the implementation of regional tax collection. In reality, the absorption of Rural and Urban Land and Building Tax (PBB-P2) is still less than optimal compared to the progress each year. The causes are 1) lack of compliance by the people of East Kutai in paying taxes, 2) high arrears in paying taxes, 3) low resources for conducting outreach to the community, 4) quality of service, 5) the time needed to process taxes has not run smoothly. well, 6) lack of public awareness regarding paying taxes, and 7) the public will pay attention to the importance of taxes if there are personal interests such as: completing bank loan requirements, completing college entry requirements, and completing requirements for obtaining an Ownership Certificate or Certificate.

In this case, the scope of the research is on taxpayers in East Kutai Regency with the consideration that East Kutai Regency consists of 18 sub-districts with 140 villages with a total of 146,248 tax objects, of which almost 70% has the highest tax payment arrears compared to other districts.

2. LITERATURE REVIEW

2.1. Understanding Implementation

Implementation is the process of turning plans, policies, or programs into real, operational, and measurable actions. It involves concrete steps to implement a policy or plan that has been designed. Implementation includes carrying out tasks, allocating resources, and making operational decisions necessary to achieve the goals set out in the policy or plan.

In a more general context, implementation can refer to the implementation of any type of action or policy that has been designed to achieve a specific goal. This can occur in various contexts, such as government, non-governmental organizations, business, or even in everyday life. Implementation is an important step in the planning and policy cycle because the success or failure of implementation can have a major impact on the final outcome. In implementation, it is important to pay attention to:

1) Implementation planning in determining the necessary steps, resource allocation, roles and responsibilities, and procedures that must be followed.

2) Coordination between various parties involved in implementation to ensure consistent and efficient action.

3) Monitoring and Evaluation in monitoring the implementation of policies or programs to ensure that goals and targets are achieved and conducting evaluations to assess effectiveness.

4) Compliance and legal compliance in ensuring that actions taken are in accordance with applicable regulations and laws.

5) Decision making and adjustments to possible changes or adjustments required based on monitoring and evaluation results.

Implementation is considered the main manifestation and very determining stage in the policy process. According to Edward, without effective implementation, policy makers' decisions will not be successfully implemented. Policy implementation is an activity that is visible after a valid directive is issued from a policy which includes efforts to manage input to produce output or outcomes for society. According to Purwanto and Sulistyastuti, "implementation is essentially an activity to distribute policy output (to deliver policy output) carried out by implementors to the target group as an effort to realize the policy". Meanwhile, according to Agustino, "implementation is a dynamic process, where policy implementers carry out an activity or activity, so that in the end they will get a result that is in accordance with the aim or target of the policy itself." From the various definitions above, it can be concluded that implementation is a series of actions carried out by various policy implementing actors with supporting facilities based on predetermined rules to achieve predetermined goals.

2.2. Policy

The term policy is a direct translation of the word "policy" etymologically it comes from the word polis (Greek), which means city-state. In the Alatin language, this word then becomes "politia" which means State and in old English, the word becomes policie which is defined as relating to government affairs or government administration.(Nugroho, 2009). In general, policy is a series of concepts and principles that form a line of implementation in work, leadership or ways of acting. According to(Muhadjir, 2004)Policy is an effort to solve social problems for the benefit of society based on the principles of justice and social welfare. The policy must fulfill at least four important things, namely: (1) the level of life of the community increases, (2) there is justice: By the law, social justice, and opportunities for individual achievement and creation, (3) given opportunities for active community participation (in discussing problems, planning, decisions and implementation), and (4) ensuring sustainable development.

According to the Big Indonesian Dictionary, policy is a series of concepts and principles that serve as guidelines and the basis for plans in carrying out work, leadership and procedures for acting. The term can be applied to governments, private sector organizations and groups, as well as individuals. Policies are different from regulations and laws. While a law can compel or prohibit a behavior, for example a law that requires the payment of taxes, policy simply guides the actions most likely to obtain a desired result.

Policy or policy review can also refer to the process of making important organizational decisions, including the identification of various alternatives such as program priorities or expenditures, and their selection based on their impact expenditure. Policy can also be interpreted as a political, management, financial or administrative mechanism to achieve an explicit goal. A policy is a statement or piece of writing that provides general instructions regarding the determination of a scope that provides boundaries and general direction for someone to move. Policy can also be interpreted as a series of concepts and principles that form the basis for implementing work, leadership and ways of acting. Policies can take the form of decisions that are thought through carefully and carefully by top decision makers and not activities that are routine and programmed or related to decision rules.

2.3. Public policy

Public policy is the government's authority to carry out its duties and functions in relation to society and in the business sector. Basically, government policy in organizing people's lives in various aspects is a policy that is oriented towards the interests of the public (society). According to Robert Eyestone (1971; 18), public policy can be defined as "The relationship of a government unit with its environment". Thomas R. Dye (1975; 1), said that the meaning of public policy is whatever the government chooses to do or not do something (public policy is whatever the government chooses to do or not to do).

2.4. Policy Implementation

Policy implementation is the stage in the policy cycle where policies that have been designed, drafted, or adopted are implemented and transformed into real actions in the field. It involves a series of concrete actions necessary to

implement the policy and achieve the stated goals. The policy implementation process is an important step in achieving the desired impact of the policy. The following are important elements of policy implementation:

a. Implementation Planning

   The initial stage of implementation involves planning which includes determining the steps required, allocating resources, determining the roles and responsibilities of various parties, and designing procedures to be followed.

b. Coordination

   Implementation often involves multiple actors operating at different levels of government or organization. Coordination between the various parties involved in implementation is key to ensuring consistency and efficiency.

c. Resource Allocation

   Resources such as budget, personnel, and infrastructure may need to be allocated according to implemented policies.

d. Operational Implementation

   This involves concrete actions, such as employee training, changes in procedures, launching special programs, and other concrete steps necessary to implement the policy.

e. Monitoring and Evaluation

   It is important to monitor policy implementation to ensure that goals and targets are achieved. Evaluation of the impact of policies can also help determine whether changes or adjustments are needed.

f. Changes and Adjustments

   In some cases, policy implementation may require changes or adjustments based on monitoring and evaluation results. This can be done to increase policy effectiveness.

g. Legal Order and Compliance

   Compliance with policies is a key element in implementation. This involves enforcing laws and regulations related to those policies.

Policy implementation can occur in a variety of contexts, including the government sector, non-government organizations, the private sector, and other public sectors. It is important to ensure that implementation is in line with policy objectives and the public interest, as well as to ensure transparency, accountability and effectiveness in the process. Implementation is an important stage in carrying out policies and turning them into real actions that affect society and the surrounding environment.

Implementation is the result of changes that occur and changes can be brought about, it is also the study of political life, namely organizations outside and inside the political system carrying out their affairs and interacting with each other and the motivations that make them act differently (Parsons, 2005: 463). Meanwhile, according to Goerge C Edwards (2003: 1) "Policy implementation is a stage of public policy, between policy formation and the policy consequences for the people it influences." If a policy is inappropriate or cannot reduce the problem that is the target of the policy, then The policy can fail even if the policy is implemented very well. Meanwhile, a policy that has been planned very well can fail if the policy is not implemented well by the policy implementers. Meanwhile, Wibawa (in Tangkilisan, 2003: 20) believes "Policy implementation is to determine the direction so that public policy objectives can be realized as a result of government activities". Based on the opinions of experts in determining the stages of policy implementation, it can be seen that implementation is actions carried out by individuals or officials towards an object/target which is directed at achieving previously determined goals. So, policy implementation is an activity that is visible after a valid directive is issued from a policy which includes efforts to manage input to produce output or outcomes for society. Policy implementation links policy objectives and their realization with the results of government activities. This is in accordance with the view of Van Meter and Horn (Grindle, 1980: 6) that the task of implementation is to build a network that allows public policy objectives to be realized through the activities of government agencies involving various interested parties (policy stakeholders).

2.5. Local government

Government or Government in Indonesian means direction and administration that has authority over the activities of people in a country, state or city and so on. It can also mean an institution or body that organizes country, state, or city government, and so on. According to WS Sayre (1960), government in its best definition is an organization of the state that displays and exercises its power. Furthermore, according to David Apter (1977), the government is the most general member unit which has certain responsibilities to maintain the system that covers it and the practical monopoly regarding its coercive power. Furthermore, Regions are government environments: regions, areas are defined as parts of the earth's surface; government work environment, region; the scope of places used for special purposes, areas; places surrounding or within the environment of a city; places affected by the same event; body surface. This is different from CF Strong who states that regional government is an organization in which the right to exercise sovereign or supreme power is placed. Government in a broad sense is something larger than an agency or group.

The legal basis for Regional Government has undergone many changes, starting from Law Number 22 of 1999 concerning Regional Government until it was most recently changed to Law Number 23 of 2014 which has brought major changes to the regulation of regional government in Indonesia. Currently, regional government is regulated in Article 1 Paragraph 2 of Law Number 23 of 2014 concerning Regional Government which explains that regional government is the implementation of government affairs by the regional government and DPRD according to the principle of autonomy as well as assistance duties with the broadest possible autonomy principle within the principles of the State. The Unity of the Republic of Indonesia as intended in the 1945 Constitution.

The definition of Regional Government according to article 1 point 3 of Law Number 23 of 2014 concerning Regional Government is the regional head as the organizing element of the Regional Government who leads the implementation of government affairs which are the authority of the autonomous region. Historically, the existence of regional government has been known since the reign of ancient ancestral kingdoms to the government system implemented by colonial governments. Likewise regarding the social system and the structure of government starting from the village, village, nagari, or in other terms up to the top of government leadership. Apart from that, efforts to make comparisons of government systems that apply in several other countries are also very important to be taken into consideration when forming regional governments.

Regional governments, which are a sub-system of the national government administration system, have the authority to regulate and manage their own households. The authority to regulate and manage the household contains three main things, namely: first, the assignment of tasks and authority to complete an authority that has been handed over to the Regional Government; second, giving trust and authority to think about, take the initiative and determine their own ways of completing the task; and third, in an effort to think, take the initiative and make decisions involving the community both directly and the DPRD.

Regional government itself can be interpreted as the regional head as an element of Regional Government organizers whose duties are to lead the implementation of government affairs which fall under the authority of the autonomous region. Regional government can also be interpreted as the administration of affairs in regional government and DPRD according to the principles of decentralization and deconcentration, this term means process or activity (Marsono, 2005). Regional heads have an important position in the government structure in administering regional government (Fauzi, 2019). According to Sarundajang (2002), the regional head is the person who is most important in coordinating the representative aspects of the regional government process. Regional government has the function of protection, public service and development. Therefore, in carrying out their duties, regional heads must carry out these three government functions.

2.6 Regional Finance

Regional Finance is all regional rights and obligations in the context of administering regional government which can be valued in money, including all forms of wealth related to regional rights and obligations, this is explained in Minister of Home Affairs Regulation No. 21 of 2011, concerning Guidelines for Regional Financial Management. Based on PP Number 58 of 2005, "Regional Finance is all regional rights and obligations in the context of

implementing Regional Government which can be valued in money, including all forms of wealth related to these rights and obligations". Meanwhile, according to Law Number 23 of 2014, Regional Finance is all regional rights and obligations that can be valued in money and everything in the form of money or goods that can be made regional property related to the implementation of these rights and obligations. These regional rights and obligations need to be managed in a regional financial management system. Regional financial management is a subsystem of the state financial management system and is a basic element in the administration of Regional Government.

Furthermore, Regional Financial Management can be interpreted as all activities which include planning, implementation, administration, reporting, accountability and supervision of regional finances. Law Number 33 of 2001 clearly stipulates guidelines for structuring regional financial management and accountability, including providing flexibility in determining:

a. Provisions regarding the basic principles of regional financial management are regulated by regional regulations.

b. Regional financial management systems and procedures are regulated by a Regional Head Decree in accordance with the Regional regulations.

c. The Regional Head submits an accountability report to the DPRD regarding regional financial management and regional financial performance in terms of financial efficiency and effectiveness.

d. The regional financial accountability report is a regional document so that it can be known by the public.

2.6. Tax

In general, the word tax means the collection of a certain amount of a person's or entity's income in accordance with existing regulations.Taxcan be imposed on various types of income or wealth, including personal income, company income, sales of goods and services, property ownership, inheritance, and so on. The government determines tax laws and policies that regulate the types of taxes imposed, tax rates, calculation methods, payment obligations, and tax administration.

According to (Mangkoesoebroto quoted in Simanjuntak and Mukhlis, 2012: 9) tax is a levy which is the government's prerogative, this levy is based on law, its collection can be forced on tax subjects for whom there is no direct remuneration that can be shown to be used. Djajadiningrat in Official (2014: 1) states that tax is an obligation to hand over part of the state's treasury assets due to circumstances, events and actions that give a certain position, but not as a punishment, according to regulations set by the government and can be enforced, but there is no reciprocal services from the state directly, to maintain general welfare. According to Rochmat, (in Mardiosmo: 2016: 1) taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter-performance) which can be directly demonstrated and which are used to pay for public expenses.

From this definition it can be concluded that tax has the following elements:

1) Contributions from the people to the state. The only person who has the right to collect taxes is the state. The contribution is in the form of money (not goods).

2) Under the law. Taxes are collected based on or with the force of the law and its implementing regulations.

3) Without lead services or counter-performance from countries that can be directly appointed. In paying taxes, it cannot be shown that there is individual opposition by the government.

4) Used to finance state households, namely expenses that benefit the wider community.

   From the several definitions of tax that have been described, it can be concluded that tax is the main source of state revenue which has a very important role in improving and implementing National Development with the aim of increasing the welfare and prosperity of society.

2.7 Land and Building Tax in Rural and Urban Sectors (PBB-P2)

PBB-P2 is a tax on land and/or buildings owned, controlled and/or utilized by individuals or entities, except for areas used for plantation, forestry and mining business activities. The earth is the surface of the earth which includes land and inland waters and seas in the district area. Buildings are technical constructions that are planted or

permanently attached to land and/or inland waters and/or sea, including environmental roads located within a building complex such as a hotel, factory and its emplacements, which are an integral part of the building complex, toll roads, swimming pools, luxury fences, sports venues, shipyards, docks, luxury parks, oil, water and gas reservoirs/refineries, oil pipes and towers.

According to Suandy (2011), Land and Building Tax (PBB) is a material tax and the amount of tax payable is determined by the condition of the object, namely land and/or buildings. The condition of the subject (who pays) does not determine the amount of tax. The basis for the imposition of PBB is regulated in Law no. 12 of 1985 concerning Land and Building Tax as amended by Law No. 12 of 1994. Initially, PBB consisted of five sectors, namely: Rural, Urban, Mining, Plantation and Forestry. These five sectors are managed by the Central Government. After Law no. 28 of 2009 concerning Regional Taxes and Regional Levies was passed, starting in 2010 PBB in the rural and urban sectors was transferred to Regional Taxes. According to Law no. 28 of 2009, UN subjects are individuals or entities who actually: have rights to the Earth, and/or; obtain benefits from the Earth, and/or; and have dominion over the Earth.

2.8 Locally-generated revenue

Original regional income is regulated in Article 1 Paragraph 18 of Law Number 33 of 2004 which states that original regional income is income obtained by regions whose collection is based on regional regulations in accordance with statutory regulations. Regional original income is the accumulation of tax revenue posts consisting of regional taxes and regional levies, non-tax revenue posts in the form of income from the results of regionally owned enterprises, as well as investment and natural resource management revenue posts. According to Nasir, (2019) regional original income is regional revenue sourced from its own territory which is collected based on regional regulations in accordance with applicable laws and regulations. Regional Original Income (PAD) can be categorized into four types of income, namely regional taxes and levies, results from regionally owned companies and results from the management of separated regionally owned assets, as well as other legitimate PAD.

The purpose of regional income is explained in Article 3 Paragraph 1 of Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments which states that PAD is intended to empower regional governments to finance the implementation of regional autonomy in accordance with the potential that regions have as a form of decentralization. In line with what is explained in the law, it can be concluded that local original income is the main source of regional income which is aimed at implementing development by the Regional Government so that the results of development can benefit the local community. Therefore, the greater the amount of PAD funds received by a region, it will be proportional to the speed of development in that region (Nasir, 2019).

2.9 Tax Object Information Management System

According to Sanusi in (Tambunan, 2003:30), a system is an integrated totality consisting of elements that are interconnected, interrelated, influence each other, and depend on each other towards certain common goals. A system is also defined as a group of elements that are integrated with the same intention to achieve a goal (Raymond, 2004: 9). Meanwhile, according to Robert and Vijay (2005:7), a system is a certain and repetitive way of carrying out one or a group of activities. The system has the characteristics of a series of rhythmic, coordinated and repetitive steps, which are intended to achieve a certain goal. In addition, a system can be defined as a group of elements that are integrated with the same intention to achieve a goal (Nugroho, 2008:17).

Sayaketi (2010) states that information is data that has been processed, formed or manipulated according to certain needs or is the result of data processing which in principle has more value than raw data. Information can also be considered data to be reprocessed and make the information appropriate to the needs of a particular work unit. Information can also be created for management purposes according to the work unit at each level. Information has a level of quality (Raymond, 2004: 12). Meanwhile, Nugroho (2008:17) stated that information is an element in company management.

An information system is a combination of people, technological facilities or tools, media, procedures and controls intended to organize important communication networks, certain and routine processes or transactions, assist management and internal and external users and provide a basis for appropriate decision making. (John F .Nash). An

information system is an activity of organized procedures which, when executed, will provide information to support decision making and internal control. (Henry Lucas).

According to Davis (2010:3) a management information system is an integrated human or machine system for presenting information to support operations, management and decision-making functions in an organization. Meanwhile, according to Moekijat (2009: 17), a management information system is a network of data processing procedures carried out by an organization and put together if deemed necessary with the aim of providing internal and external data as a basis for decision making in order to achieve organizational goals. Management information systems in their implementation use several components, namely computer hardware and software, files or a collection of well-stored data, procedures or guidelines in operating the information system, humans or (brainware) or the humans involved in it. in the operation of information systems.

2.10 Understanding Tax Object Management Information System (SISMIOP)

The Tax Object Management Information System (SISMIOP) is an integrated information system intended to support the provision of information relating to all functions in administration at all levels of PBB management organizations. Apart from that, SISMIOP is an integrated information management system for managing Land and Building Tax which was designed using a computer-based informatics approach. It is defined as integrated because PBB management is an intricate and complex imposition system, with many different components and having different functions and tasks, each with its own operational interests and targets. However, the overall goal of PBB management is to minimize operational costs to optimize PBB revenues. The informatics approach not only regulates internal interactions between various components in PBB administrative management, but also considers interactions between PBB managers and the external environment or related agencies.

3. RESEARCH METHODS

3.1. Research Approach

The aim of this research is to describe, explain and analyze the PBB-P2 collection system in East Kutai Regency, and it is hoped that it will be able to provide suggestions for increasing the effectiveness of PBB-P2 collection in East Kutai Regency. So this research is a type of qualitative research with a descriptive approach. According to Sugiyono (2011: 9) states that, qualitative research methods are research methods that are based on the philosophy of postpositivism, used to research the conditions of natural objects, (as opposed to experiments) where the researcher is the key instrument, data collection techniques are carried out by triangulation. (combined), data analysis is inductive/qualitative, and qualitative research results emphasize meaning rather than generalization. Qualitative methods are used by researchers because researchers carry out analyzes that explain or transform, translate and explain the meaning of data or phenomena found by researchers directly in the field. This research aims to determine the implementation of the PBB-P2 absorption policy through the Tax Object Management Information System (SISMIOP) and the supporting and inhibiting factors for PBB-P2 absorption in East Kutai Regency based on East Kutai Regent Regulation Number 44 of 2013.

3.2. Research focus

The focus of this research is as follows:

1) Policy Implementation Process for Rural and Urban Land and Building Tax Absorption (PBB-P2) Through the Tax Object Information Management System in East Kutai Regency.

2) Inhibiting factors supporting and inhibiting policy implementation towards the absorption of Rural and Urban Land and Building Tax (PBB-P2) through the Tax Object Information Management System

3.3. Data analysis

Data analysis is the process of systematically searching and compiling data obtained from interviews, field notes, and so on so that it can be easily understood. According to Miles, Huberman and Saldana (2014:31-33) in qualitative data analysis there are three streams of activities that occur simultaneously, namely data condensation, data presentation, conclusions. To determine the effectiveness of collecting Rural and Urban Land and Building Tax (PBB-

P2) and the obstacles that influence the level of effectiveness of Rural and Urban Land and Building Tax revenue (PBB-P2) as well as the Regional Government's efforts to overcome obstacles that occur in collecting Land and Building Tax Rural and Urban (PBB-P2) through the Tax Object Management Information System in East Kutai Regency, the following data analysis techniques are used:

1) Data condensation

PBB-P2 data condensation refers to the process of selecting, simplifying, abstracting and transforming data that approaches the entirety of written field notes, transcripts of interviews conducted by researchers with informants as follows:

a) Head of the Regional Revenue Agency

b) Head of PBB-P2 Division

c) Head of Billing Division

d) Head of Sub Division PBB-P2

e) Village Collector

f) Taxpayer

Documents, other empirical materials. In this study, researchers condensed data by summarizing the data. By summarizing the data, the results of interviews, observations and documentation can be linked by researchers to one another, thereby strengthening each data obtained and making researchers understand more when analyzing the data.

2) **Data presentation**

Data presentation is an activity when a collection of information is compiled, thereby providing the possibility of drawing conclusions and taking action. After the data has been reduced, the next step is to display the data. In qualitative research, data presentation can be done in the form of short descriptions, tables, and the like. However, what is most often used to present data in qualitative research is narrative text used to present the results of interviews with informants, tables are used to make it easier for readers to understand research data such as tables and charts which will complete the analysis process so that the research results are more interesting and understandable. conclusions drawn.

3) **Conclusion**

The next analysis activity is drawing conclusions and is the final activity of interpretation activities, namely finding the meaning of the data that has been presented. So it can be seen the implementation of the PBB-P2 absorption policy through the Tax Object Management Information System based on East Kutai Regent Regulation Number 44 of 2013 in the East Kutai Regency Region. However, this data produces initial conclusions that are still temporary and will change if strong evidence is found to support it at the next stage of data collection. So these conclusions need to be verified by rethinking them during the research and reviewing the data and data displays so that the conclusions drawn do not deviate.

4. DISCUSSION

4.1. Policy Implementation Process for Rural and Urban Land and Building Tax Absorption (PBB-P2) Through the Tax Object Management Information System in East Kutai Regency

The East Kutai Regency Government, through the Regional Revenue Agency, which carries out PBB-P2 management, has the aim of increasing regional capacity through fiscal decentralization policies so that it can support the transparent and accountable implementation of regional autonomy. The policy implementation process for PBB-P2 absorption through the Tax Object Management Information System in East Kutai Regency based on East Kutai Regent's regulation Number: 44 of 2013 concerning Procedures for Collecting Rural and Urban Land and Building Taxes was analyzed using the theory of Miles, Huberman and Saldana (2014: 31-33) in qualitative data analysis there are three streams of activities that occur simultaneously, namely data condensation, data presentation, conclusions.

And the policy implementation process will go through stages such as:

Carrying out policy formulation by the East Kutai Regency Regional Government, this policy has been running well because it includes determining tax rates, regulations, tax exemptions and other provisions related to PBB-P2. These policies may be issued in the form of tax laws or government regulations. The East Kutai Regency Regional Revenue Agency developed or updated SISMIOP, an information system specifically designed to manage tax object data according to conditions in the field. SISMIOP includes a database that records information about land, buildings.

Data on tax objects and taxpayers must be updated or updated regularly. Tax object identification via Sismiop is used to identify tax objects that must be subject to PBB-P2. This process includes recording all Tax Objects that are included in the tax scope, both in urban and rural areas. SISMIOP is also used to assess the value of tax objects. This involves calculating the value of a tax object based on certain criteria, such as land area, building type, or geographic location. This assessment is needed to calculate the amount of tax that must be paid by the owner of the tax object. In this way, the East Kutai Regency Government can monitor and supervise the implementation of the PBB-P2 policy to ensure taxpayer compliance and ensure taxes are collected correctly. SISMIOP plays an important role in this process. SISMIOP is also used to manage tax data required by the government for monitoring tax collection and reporting. This data helps the government in making decisions regarding taxes, supervising tax collection, and analyzing the performance of the tax system, in this case the East Kutai Regency Government.

4.2. Supporting and inhibiting factors for implementing policies on the absorption of Rural and Urban Land and Building Tax (PBB-P2) through the Tax Object Information Management System.

There are supporting factors for policy implementation towards PBB-P2 absorption through SISMIOP, namely:

1) SISMIOP allows the Regional Revenue Agency to manage tax object data and the tax collection process more efficiently. With automation and the use of technology, the tax calculation, reporting and payment processes can be done more quickly and with higher accuracy.

2) SISMIOP can increase the accuracy of assessing the value of Tax Objects because it uses software specifically designed to calculate property values based on predetermined criteria.

3) SISMIOP can increase transparency in the tax collection process. Taxpayers can access information about their taxes and understand how tax calculations are carried out.

4) SISMIOP enables real-time monitoring of tax revenues.

5) Generate automatic tax notifications and send them to taxpayers. This ensures that taxpayers are informed about the amount of tax due and payment deadlines.

6) SISMIOP can support tax outreach and education activities by providing taxpayers with better access to information about taxes.

7) SISMIOP can simplify the task of the Regional Revenue Agency in managing taxes. Data that is easy to access and manage can help make better decisions

Meanwhile, the inhibiting factors in implementing policies towards the absorption of Rural and Urban Land and Building Tax (PBB-P2) through the Tax Object Management Information System are as follows:

1) Local governments may not have sufficient budgets to implement SISMIOP.

2) SISMIOP implementation requires personnel who have technical expertise in information systems management. If local governments do not have competent human resources, this can hinder successful implementation.

3) PBB-P2 and tax regulations change frequently. These changes may require adjustments within SISMIOP, requiring additional time and resources.

4) SISMIOP will generate large amounts of data. If local governments do not have the capacity to manage and analyze this data, then the potential benefits of SISMIOP may not be fully realized.

5) SISMIOP does not always work without errors. Technical issues, such as system glitches or software errors, can hinder tax operations and create uncertainty.

6) Local governments may face limitations in the technological infrastructure required to support SISMIOP, such as stable internet connections and adequate hardware.

In implementing the policy towards PBB-P2 absorption through SISMIOP, we have explored various supporting factors that provide a strong foundation for achieving the goal of an efficient and accountable tax object. With these supporting and inhibiting factors, the government can mitigate obstacles and maximize the potential of SISMIOP to increase tax object collection. Through synergy between policy, technology and community involvement, we can better achieve policy goals and provide benefits to society and sustainable economic growth.

5. CONCLUSIONS

In order to increase the Regional Original Income (PAD) of East Kutai Regency, the regional government through the Regional Revenue Agency is deemed necessary to optimize the management of Regional Tax collection throughout East Kutai Regency by implementing an online and integrated information and technology-based Tax Object Information Management System to improve effectiveness, accountability, service and optimization of the implementation of regional tax collection.

In this case, the scope of the research is on taxpayers in East Kutai Regency with the consideration that East Kutai Regency consists of 18 sub-districts with 140 villages with a total of 146,248 tax objects, of which almost 70% has the highest tax payment arrears compared to other districts.

Policy Implementation Process for Rural and Urban Land and Building Tax Absorption (PBB-P2) Through the Tax Object Management Information System in East Kutai Regency.nPolicy Implementation Process for PBB-P2 absorption through the Tax Object Management Information System in East Kutai Regency based on Kutai Regent regulations East Number: 44 of 2013 concerning Procedures for Collecting Rural and Urban Land and Building Taxes analyzed using the theory of Miles, Huberman and Saldana (2014:31-33) in qualitative data analysis where there are three streams of activities that occur simultaneously, namely data condensation, presentation of data, conclusions. And the process of implementing this policy will go through stages such as: Formulating a policy by the Regional Government of East Kutai Regency, this policy includes determining tax rates, regulations, tax exemptions and other provisions related to PBB-P2.

In this way, the East Kutai Regency Government can monitor and supervise the implementation of the PBB-P2 policy to ensure taxpayer compliance and ensure taxes are collected correctly. SISMIOP is also used to manage tax data required by the government for monitoring tax collection and reporting. This data helps the government in making decisions regarding taxes, supervising tax collection, and analyzing the performance of the tax system, in this case the East Kutai Regency Government.

Supporting and inhibiting factors for implementing policies on the absorption of Rural and Urban Land and Building Tax (PBB-P2) through the Tax Object Information Management System. SISMIOP allows the Regional Revenue Agency to manage tax object data and the tax collection process more efficiently. SISMIOP can support tax outreach and education activities by providing taxpayers with better access to information about taxes.

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