

# EFFECTIVENESS OF LAND AND BUILDING TAX COLLECTION MANAGEMENT IN SARITANI VILLAGE

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## ABSTRACT

This study aims: 1) To determine the effectiveness of PBB collection management in Saritani Village and 2) To determine the determinants of the effectiveness of PBB collection management in Saritani Village.

This research will be conducted using a descriptive qualitative approach. Data collection techniques used are observation, interviews and documentation. There were 2 people who became research informants. The data analysis technique used is data reduction, presentation and conclusion drawing.

The results of the study indicate that: (1) The effectiveness of land and building tax collection in Saritani Village is not maximized because the implementation of collection is still not optimal because tax officials are considered not able to maximize both from the planning, driving, organizing and monitoring aspects which have not been effective. (2) The determining factor in collecting Land and Building Tax in Saritani Village is because there is still a lack of support for facilities that support the implementation of Tax collection in Saritani Village because Saritani Village is very wide. Even the very manual land and building tax collection system makes collection effectiveness not work well. Then due to the lack of awareness of taxpayers in paying land and building taxes.

**Keywords:** effectiveness, management, collection, land and building tax

## INTRODUCTION

Tax is one of the sources of state revenue that is used in carrying out development for all Indonesian people. The role of the community in financing development must indeed be grown by increasing public awareness in their obligation to pay taxes. Taxes are a very large and potential alternative. As a potential source of state revenue. Where the tax sector is a very appropriate choice. Seeing from the development of revenue in the tax sector continues to increase from year to year. So the government must try to explore the existing potential.

In the rules of Law Number 28 of 2009 concerning Regional Taxes and Regional

Levies which regulates matters relating to the authority of local governments in showing tax collection to the public. In addition, in the current tax collection priority is given to the implementation of regional development. The community as taxpayers will contribute to the state in the form of land and building taxes. However, the potential will be difficult to explore optimally with obstacles in its implementation still not overcome.

An understanding of tax procedures is expected so that taxpayers can improve compliance in carrying out tax activities. Although the land and building tax is a potential source of funds, in practice it is still difficult for the government to collect

taxes. Seeing the situation in Saritani Village where there are still arrears every year and there are still taxpayers who do not pay or pay off their taxes, especially in the rural and urban sectors, resulting in the realization of the revenue being unable to reach the set target.

**Table 1.** Total Target and Realization of Land and Building Tax (PBB) in Sari Tani Village

Year	Payment Target	Realization	%
2018	54,441,424	49,138,513	90.25%
2019	27,647,993	25,078,059	90.7%
2020	26,905,689	19,747,125	73.39%

Source: DHKP BKAD Boalemo

Based on the data above, it can be explained that almost every year the target and realization are not achieved. In 2018 the tax payment target for PBB is Rp. 54,441,424, but only Rp. 49,138,513. But in 2019 it decreased with a target of Rp. 27,647,993 with a realization of only Rp. 25,078,059 with a percentage of 90.7%. Then in 2020, it decreased with a target of Rp. 26,905,689 with a realization of Rp. 19,747,125. Seeing a situation like this, many actors or taxpayers have not paid taxes. As in 2018, there are still a lot of SPPT that are still in the Sari Tani Village Office as many as 1,247. Meanwhile, in 2019, a policy in the payment of Land and Building Tax has been given, which is 50%.

Based on the effectiveness of collecting land and building taxes, the level of effectiveness can be measured by maximizing supervision, planning collection and even management in the local government through the village government. So that the level of effectiveness of collecting land and building taxes in the village can run well in every community. The biggest hope in collecting land and building taxes in the village is to arrange for the village to be able to cover the contribution of paying land and building taxes. With the delegation of local government authority to the village government in collecting

Land and Building Tax. Where the collection of taxes at the village/kelurahan level is the spearhead in the overall Land and Building Tax collection activities.

In the Boalemo Regency Regional Regulation Number 2 of 2019 concerning Amendments to Regional Regulation Number 6 of 2011 concerning Regional Taxes and Regional Levies, the collection of land and building taxes in Saritani Village can be carried out by collecting the existing Land and Building Taxes. So it is clear that village officials in Sari Tani Village such as the Dusun Head do not deposit to the kordes so that it can become village receivables later. However, because it maintains the good name of the village, the village pays the rest of the realization of the PBB. Tend to wait for people to pay taxes and only collect taxes 1 or 2 times a week. From the explanation above, Saritani village should have paid periodic PBB payments in accordance with the above regulations, so that land and building tax revenues can meet predetermined targets. So honesty and integrity are needed from tax officials in collecting land and building taxes so that problems in collecting land and building taxes can be overcome.

Due to the lack of socialization of the implementation of Land and Building Tax collection issues, which resulted in many taxpayers not knowing about the implementation of Land and Building Tax collection, this greatly affected taxpayer awareness in paying and paying off the taxes owed on time or before maturity.

Where this policy is given so that the community as taxpayers is able to pay off the previous year's tax payments. Then in 2020, targets and realizations were not achieved and even decreased. Mostly because the people listed in the SPPT do not match the name of the taxpayer concerned. Errors like this are caused by tax collection officers who distribute SPPT without providing special knowledge and

education so that people are motivated and more responsible in paying taxes.

In addition, things like this are caused by apathy from the community because people do not have a sense of responsibility for paying their taxes. There is no socialization carried out by the Region and the Government of the Sari Tani Village Government to the community regarding the Land and Building Tax. This can be seen from the absence of technical submissions and mechanisms for paying land and building taxes to the community so that people do not know the procedures for paying taxes and the function of the taxes paid by the community.

There is a need for a general study, namely the literal understanding of management and a special description of the opinions of experts, Management itself does not yet have an established and universally accepted definition [1].

Management is working with people to achieve organizational goals by carrying out the functions of planning (planning), organizing (organizing), preparing personnel or staffing (staffing), direction and leadership (leading) and controlling (controlling).

Management involves coordinating and supervising other work activities so that their activities are completed effectively and efficiently [3].

Management is the science and art of managing the process of using human resources effectively, supported by other sources within an organization to achieve goals. [2].

Financial management is concerned with asset acquisition, funding, and asset management based on several general objectives. So the decision function in financial management can be divided into three main, namely investment, funding and asset management [4].

Financial management can be defined as discussing investment, spending and

asset management with several overall objectives planned. Thus, the decision function of financial management can be separated into three main areas, namely investment decisions, spending decisions and asset management decisions [5].

Taxes are contributions to the state that are owed by those who are obliged to pay them according to regulations, with no return of achievement that can be directly appointed, and whose purpose is to finance general expenses related to the duties of the state that administers the government. According to Law Number 16 Year 2009 Article 1 paragraph 1 Tax is the contribution of the taxpayer to the State which is owed by an individual or entity that is coercive under the law without receiving direct compensation and is used for the purposes of the State for the greatest prosperity of the people.[6].

Tax management is a comprehensive effort by a tax manager in a company or organization so that matters relating to taxation of the company or organization can be managed properly, efficiently, and economically, so as to provide maximum contribution to the company. [7].

Tax management is a management of the company's tax obligations so that the company's tax obligations can be carried out properly according to the applicable tax laws, so that the amount of tax payable can be minimized as efficiently as possible in order to get the expected benefits by not making efforts to violate the applicable tax regulations. may result in tax penalties [8].

In the implementation of tax collection there are several forms of success that are considered in tax revenue as explained that taxes can be said to contribute greatly, if they are able to encourage greater tax revenues. [9].

#### 1. Human Resources

In carrying out tax collection, it is necessary to have highly competent human resources, it is not enough to face the era of the digital revolution. In

this case, human resources are highly dedicated and able to withstand the dynamics that occur. Highly competent human resources may have great skills.

2. Money

In Law Number 17 of 2003 concerning State Finances it is stated that state revenues are all revenues originating from tax revenues, non-tax state revenues and grant receipts from within and outside the country.

3. Raw material

The government will bear taxes on raw materials. Policies given to assist the government in facing the global era.

4. System/Work Method

Since the change in the provisions of the tax laws and regulations in 1983 replaced the tax regulations made by the Dutch colonialists, Indonesia has also changed its tax collection system from the Official Assessment system to the Self Assessment system. Trust is given to taxpayers to calculate, calculate, pay, and self-report the amount of tax that should be owed based on tax laws and regulations.

5. Work Facilities

The period of utilization of the value-added tax and income tax facilities in order to support the availability of goods and services, an extension until the end of this year also applies to income tax facilities for members of the public.

6. Market/Taxpayer

In the implementation of tax revenues, every additional economic capacity received will be obtained by taxpayers, both from Indonesia and from outside Indonesia.

Land and Building Tax is an objective tax which means that the amount of tax payable is determined by the condition of the object, namely land (land) and buildings. The condition of the tax subject does not participate in determining the amount of tax payable. Based on Law

Number 28 of 2009 concerning Regional Taxes and Levies, Rural and Urban Land and Building Taxes are taxes levied on land and/or buildings that are owned, controlled, and utilized by individuals or entities, except for the area used for plantation, forestry and mining business activities[8].

Effectiveness is a measure of the success or failure of achieving the goals of an organization to achieve its goals. If an organization achieves its goals, the organization has been running effectively. Effectiveness indicators describe the range of effects and impacts (outcomes) of program outputs in achieving program objectives[11].

## RESEARCH METHODS

This research will be conducted using a descriptive qualitative approach. The data collection techniques used are participant observation, in-depth interviews and documentation[12].

Data analysis techniques are data reduction, data presentation, and drawing conclusions or verification [13].

## RESEARCH RESULT

### 1. The Effectiveness of PBB Collection Management in Saritani Village

In carrying out the process of collecting Land and Building Tax in Saritani Village, clear steps must be made to make several clear stages in building and increasing the effectiveness of PBB collection in Saritani Village. In carrying out PBB collection management in Saritani Village, several things can be explained in planning, organizing, mobilizing and supervising PBB collection in Saritani Village.

#### a. Planning for United Nations Collection in Saritani Village

Looking at the existing conditions, it turns out that not everything related to planning has

gone well. Planning for PBB collection is a strategic series for the Saritani Village Government in minimizing obligations in ways that do not violate obligations as taxpayers in paying PBB taxes.

The mechanism carried out by the PBB collection officer in Saritani village has been implemented by picking up DHKP which has included data on the name of the taxpayer, the location of the tax object, NOP, amount and payment of taxes owed made in Saritani Village. Then the SPPT is distributed and taxes are collected and then deposited to the village or village kordes. In this case, it turns out that the mechanism for collecting PBB Tax is carried out through the BKAD because it will be forwarded to the Camat Office and back to the Village itself.

#### **b. Organizing UN Collection in Saritani Village**

Organizing PBB tax collection in Saritani Village, where PBB taxpayers need to coordinate with PBB officers involved in collecting PBB taxes. The organization is carried out by looking at the tax collection point of view, PBB is carried out in accordance with existing needs.

The tasks assigned to the PBB tax collection need to be improved by looking at the planning, organization and process of collecting PBB taxes. It turns out that there is still fraud that makes land and building tax collection not go well. So that people sometimes perceive Tax collectors in the village as less cooperative or not yet transparent to the community.

In addition, speaking of authority, it turns out that there are several things that need to be

considered, that so far the form of authority implemented in the collection of PBB taxes in Saritani needs to be considered.

Accountability in the tax collection process encounters several obstacles. So that the process of collecting land and building taxes is carried out in accordance with existing conditions considering that conditions in Saritani Village which have a large area make implementation a long process and even takes a long time in Saritani Village.

#### **c. Movement for United Nations Collection in Saritani Village**

Talking about mobilization in the implementation of tax collection cannot be separated from instructions or directions and even mechanisms in the implementation of tax collection in Saritani Village. Even in the implementation of land and building tax collection, the first step that needs to be considered is to look at the instructions and mechanism for collecting PBB taxes.

Mechanisms or instructions for collecting PBB taxes are an important point because they are very helpful in minimizing errors in the implementation of PBB tax collection in Saritani Village. In the implementation of PBB tax collection, it is necessary to pay attention or instructions by local parties in anticipating the occurrence of PBB tax collection. The implementation of PBB tax collection is carried out by filling out a tupi book which is the basis for the assessment and bookkeeping of PBB taxes. Most people do not know about what is meant by the Tupi Book. They even do not understand the system they run because the

method used by tax collectors is considered very lacking.

For further, several stages are needed where the next step is that the tax collection officer already knows well how to collect taxes effectively in the Saritani village. This step is the basis that there is a need for improvements in the implementation of PBB tax collection carried out by PBB collecting officers in Saritani Village.

#### **d. Monitoring of UN Collection in Saritani Village**

PBB tax collectors must carry out supervision and guidance in order to avoid tax crime activities in Saritani Village, because if proven guilty in court it will result in a fine of up to 4 (four) times the lack of PBB tax payments. Even if the investigation is terminated, the taxpayer is subject to a fine of up to 200% of the tax underpayment. PBB tax supervision must be carried out by the BPD, the Village Head to the District, this is evidence so that PBB tax collection can run according to the provisions.

So that there are no problems in collecting PBB taxes in Saritani Village or evading PBB taxes that occur. In addition, the form of supervision from certain parties in Saritani Village is the biggest problem that needs attention. This step became clear with special attention to several things, both in terms of the form/method of supervision carried out on the implementation of the duties of collecting taxes for officers in Saritani Village.

## **2. Determinants of the Effectiveness of PBB Collection Management in Saritani Village**

From the results of the study, it is known that several factors in

determining the effectiveness of land and building tax collection management in Saritani Village are running well. So it turns out that there are several factors such as human resources (man), finance (money), raw materials (materil), work facilities (machine) and the market/taxpayer (market).

### **a. Factors of Human Resources (Man)**

In order to increase the effectiveness of land and building tax collection in Saritani Village, several steps need to be strengthened, one of which is professionalism in increasing land and building tax collectors in Saritani Village. This step is very necessary considering that so far it has been an effort to be able to increase taxpayers, especially the public, in increasing awareness of taxpayers (WP) paying land and building taxes according to the existing time provisions.

So far, in the implementation of land and building tax collection, it is necessary to strengthen knowledge and skills by providing training in the form of technical guidance related to land and building tax collection in Saritani Village. In addition to discussing the problem of strengthening knowledge and skills, the next step is expected that officers who collect taxes need to be equipped with knowledge and skills about collecting PBB in Saritani Village.

This is done in order to be able to support the effective collection of Land and Building Taxes in Saritani Village. Skills are required every tax collector has the ability and skills are required to have a minimum of 5 years experience. In addition to talking about experience in collecting PBB in Saritani Village.

Then the next step is the level of effectiveness in carrying out work experience in tax collection, helping the effectiveness of tax collection officers in managing (management) of tax collection activities.

**b. Finance (Money)**

In carrying out the collection of PBB taxes, it is very necessary to collect them in stages. The steps are intended to be able to run effectively in carrying out PBB collection.

In carrying out PBB tax collection in the implementation of collection in Saritani Village, PBB tax collectors really need money in anticipating the effectiveness of PBB tax collection in Saritani Village. In terms of conditions, it is clear from the side of the field, which is very difficult, so it really requires money in the implementation of collecting land and building taxes in Saritani Village. This condition is seen in terms of how important budget support is in carrying out the collection of Land and Building Taxes in Saritani Village, being one of the very broad villages.

**c. Raw Material (materil)**

Raw materials are one of the necessities in the implementation of land and building tax collection in Saritani Village. The intended raw material is the availability of documents in the implementation of Land and Building Tax collection in Saritani Village. Several research results explain the raw materials in the implementation of Land and Building Tax collection in Saritani Village.

The raw materials for collecting Land and Building Tax are one of the forms that support the implementation of Land and Building Tax collection in Saritani Village. The same thing is explained

that the document or the availability of raw materials is one of the most basic in meeting the need for raw materials in collecting Land and Building Tax. The implementation of PBB tax collection in Saritani Village became the biggest problem and resulted in the collection of Land and Building taxes in the Village not running properly and effectively.

**d. Method/Work System (method)**

In addition to talking about the implementation of the collection of Land and Building Tax, it is very necessary in the implementation of the collection using an appropriate system or method so that it can be carried out effectively. The steps in question are PBB collection activities, which are given a work system or work procedure in the implementation of PBB collection.

Most people think that the Land and Building Tax is not important. This is due to the community's lack of understanding in carrying out the collection of PBB in Saritani Village. So it is very necessary to have routine socialization carried out in Saritani Village.

**e. Work Facilities (machine)**

Talking about facilities, there are certain things that really need to be considered in order to maximize the collection of Land and Building Tax in Saritani Village.

So far, in maximizing the collection of Land and Building Taxes in Saritani Village, work facilities have not been fully utilized yet in the implementation of work collection activities. This is because the ability to procure work facilities is still minimal.

In fact, it is clear that work facilities are really needed by PBB collectors in order to maximize the collection of Land and Building Tax

in Saritani Village. This is considering that the need for vehicles is important in order to maximize the collection of PBB in Saritani Village.

This step is realized by the maximum capacity for each of the many hamlets in Saritani Village. The toughest problem is time and usually community support is the toughest problem in maximizing land and building tax collection in Saritani Village.

This step became clear in carrying out PBB collection in Saritani Village. Another problem is that in maximizing PBB collection in Saritani Village, a clear step is to make a clear contribution to the collection of Land and Building Tax, but it turns out that so far there are still forms of work facilities used by the village government in helping tax officials collect taxes, which has some of the toughest obstacles.

**f. Market/Taxpayer (market)**

The last factor that becomes a problem in implementing land and building tax collection in Saritani Village is the maximum in carrying out the collection in Saritani Village. So far, the toughest problem lies in the character of each taxpayer encountered. This is due to the ability of taxpayers who are considered unable to maximally carry out the collection of PBB in the existing Saritani Village.

Considering that there are still many people who do have characters that are beyond their capacity in maximizing land and building tax collection. In addition to talking about the different characteristics of taxpayers, it turns out that another problem is the attitude of taxpayers, affecting the effectiveness of officers in collecting land and building taxes.

The attitude of the taxpayer who is not yet good in carrying out the collection will result in the implementation of the collection not going well. In fact, it turns out that there needs to be good cooperation in carrying out the collection of Land and Building Taxes in Saritani Village. In addition, because the behavior of the land and building tax officers who seem not good, the level of effectiveness of collection does not work well.

**DISCUSSION**

**The Effectiveness of the Management of PBB Collection in Saritani Village**

In the implementation of Land and Building Tax collection in Saritani Village, there are several clear steps. As is known, the intended step is the process of collecting Land and Building Tax in Saritani Village. In the collection process there are several steps that are carried out by planning, organizing, mobilizing and monitoring. These four steps or this process are important in order to be able to maximize the collection of Land and Building Tax in Saritani Village. As is well known, there is indeed the heaviest problem encountered in the form of planning in collecting Land and Building Tax in Saritani Village, the mechanism carried out by PBB collection officers in Saritani village has been carried out by picking up DHKP which has included data on the taxpayer's name, location of the tax object, NJOP,

Then the SPPT is distributed and taxes are collected and then deposited to the village or village kordes. This step is one form of clear planning in maximizing the collection of Land and Building Tax in Saritani Village. In addition, the planning for the collection of PBB taxes is carried out annually according to the provisions of the previously determined date. The same problem was experienced almost the same



as the Saritani Village Government did not yet have full authority, only to make submissions in the collection of PBB taxes in Saritani Village.

In fact, there are still people who do not understand the collection of PBB taxes carried out by PBB officers in Saritani Village. In addition, it turns out that there are several obstacles encountered, namely the terrain is quite far, even the hamlets are in Saritani Village. Then every PBB tax collector should have a vehicle that can be used in carrying out PBB tax collection. In addition, there are several other obstacles that do not receive operational costs to be able to submit SPPT to taxpayers in Saritani village.

In addition, the obstacles that are commonly encountered are in the implementation to tax collection. Where the Saritani Village Government and PBB tax collection officers can be overcome in the problems that are overcome. In planning the collection of PBB taxes, unexpected obstacles appear, even causing PBB tax collection to not run effectively in collecting PBB taxes. It even takes a long time and is detrimental for taxpayers who are late in paying. Most PBB tax payments are not yet fully understood and implemented properly. There are still some people who do not understand the matter of collecting PBB taxes.

Planning for collection of Land and Building Tax in Saritani Village needs improvement in terms of procedures and implementation of collection which must be adjusted to the planning for Land and Building Tax collection to be implemented in Saritani Village.

In the process of organizing this step, it becomes clear with the important role of the Regional Government and Village Government in maximizing the collection of Land and Building Tax. and the PBB tax collection process. In addition, speaking of authority, it turns out that there are several things that need to be considered, that so

far the form of authority implemented in the collection of PBB taxes in Saritani needs to be considered.

Where the collection of PBB taxes is carried out by applying a collection that is in accordance with the needs that exist in Saritani Village. The collection process is carried out by implementing a clear system in the implementation of collection activities in accordance with the provisions where PBB tax collection is evaluated in stages in tax collection that has been carried out in Saritani Village.

After organizing, the next step is the mover where the mobilization becomes in the collection of PBB in Saitani Village. This step becomes clear by looking at the needs and organization of the implementation of existing activities in Saitani Village. Where the mover is intended so that land and building tax collectors are able to carry out collection activities properly. Based on the results of the study, it was explained that the mobilization of PBB collection in Saritani Village was required to be carried out in accordance with existing provisions.

Mechanisms or instructions for collecting PBB taxes are an important point because they are very helpful in minimizing errors in the implementation of PBB tax collection in Saritani Village. The implementation of PBB tax collection is carried out by filling out a tupi book which is the basis for the assessment and bookkeeping of PBB taxes. For further, several stages are needed where the next step is that the tax collection officer already knows well how to collect taxes effectively in the Saritani village.

Whereas so far the PBB tax collectors in Saritani Village do not fully understand the mechanism or effective tax collection in implementing the effectiveness of PBB tax collection in Saritani Village. Implementation of the collection that does not interfere with your performance in collecting PBB in Saritani Village. Where

so far tax collection can only be done by looking at the conditions and circumstances that occur in the implementation of tax payments. This is supported by the level of taxpayer compliance that is not in accordance with the real conditions in the field that need to be implemented.

the process of collecting land and building taxes in SaRitani Village is to maximize the need or supervision in collecting land and building taxes in Saritani Village. Where the form of supervision is one of the important needs that must be implemented in maximizing the implementation of Land and Building Tax collection in Saitani Village. PBB tax supervision must be carried out by the BPD, the Village Head to the District, this is evidence so that PBB tax collection can run according to the provisions. So that there is no problem in collecting PBB taxes in Saritani Village or tax evasion of PBB that occurs in the Village.

#### **Determinants of the Effectiveness of PBB Collection Management in Saritani Village**

Talking about the implementation of land and building tax collection, it turns out that there are still several factors that determine the effectiveness of collecting PBB in Saitani Village. As above, it turns out that human resources, money, raw materials, work systems/methods, work facilities and markets/taxpayers. From several interviews above, it is known that this factor has not been able to support the effectiveness of PBB collection management in Saritani Village.

Human resources are one of the determinants where skills are required for every tax collector to have the ability and skills to have a minimum of 5 years of experience. So far, in the implementation of land and building tax collection, it is necessary to strengthen knowledge and skills by providing training in the form of technical guidance related to land and

building tax collection in Saritani Village. taxes, it is necessary to provide knowledge and skills regarding the collection of PBB in Saritani Village.

Then another factor is money or finance to be one of the determining factors. In carrying out PBB tax collection in the implementation of collection in Saritani Village, PBB tax collectors really need money in anticipating so that PBB tax collection is effective in Saritani Village. In terms of conditions, it is clear from the side of the field, which is very difficult, so it really requires money in the implementation of collecting land and building taxes in Saritani Village.

Even with the potential for a very large distance, the implementation of tax collection is very broad. So that the implementation of PBB tax collection requires a budget. Seeing the condition of the very broad Saritani village, the budget for collecting PBB taxes is very important in order to be able to carry out PBB collection effectively. Even one that supports the implementation of land and building tax collection. Success in collecting Land and Building Tax will not take time and will even run more effectively in the implementation of Land and Building Tax collection in Saritani Village.

Another factor is that the raw materials for collecting Land and Building Tax are one of the forms that support the implementation of Land and Building Tax collection in Saritani Village. Even the need for collecting PBB taxes such as documents is one that can maximize the effectiveness of collecting Land and Building Taxes in Saritani Village. So that the implementation of PBB tax collection in Saritani Village became the biggest problem and resulted in Land and Building tax collection in the Village not going well and effectively.

Another determining factor is the work system/method where the great

responsibility makes the need for appropriate steps in the implementation of PBB tax collection activities that are carried out properly. Such as socialization to the community in terms of the effectiveness of PBB collection in Saritani Village. In addition, another factor is that the work facilities so far in maximizing the collection of Land and Building Tax in Saritani Village have not fully utilized the work facilities in the implementation of work collection activities. This is because the ability to procure work facilities is still minimal.

Even though it is clear that work facilities are really needed by PBB collectors in order to maximize the collection of Land and Building Tax in Saritani Village, the heaviest problem is time and usually community support is the toughest problem in maximizing Land and Building tax collection in Saritani Village. In addition, the last factor is the market/taxpayer, the attitude of the taxpayer is not good in carrying out the collection, it will result in the implementation of the collection not going well. In fact, it turns out that there needs to be good cooperation in carrying out the collection of Land and Building Taxes in Saritani Village.

## CONCLUSION

Based on the results of the research and discussion discussed in the previous chapter, it can be concluded that:

1. The effectiveness of the collection of Land and Building Taxes in Saritani Village has not been maximized because the implementation of the collection is still not optimal because the tax officers who are considered unable to maximize both from the planning, driving, organizing and monitoring aspects have not been effective.
2. The determining factor in collecting Land and Building Tax in Saritani

Village is because there is still a lack of support for facilities that support the implementation of Tax collection in Saritani Village because Saritani Village is very wide. Even the very manual land and building tax collection system makes collection effectiveness not work well. Then due to the lack of awareness of taxpayers in paying land and building taxes.

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