

THE EFFECTIVENESS AND EFFICIENCY ANALYSIS OF RURAL AND URBAN LAND AND BUILDING TAX COLLECTION (PBB-P2) IN JAYAPURA CITY

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ABSTRACT

This study looks at the effectiveness of Rural and Urban Land and Building Tax (PBB-P2) revenue, the level of efficiency, or levy costs. Costs incurred to support activities in realizing PBB-P2 revenue and looked at the policies taken by the Jayapura city regional revenue agency in the pandemic era to increase PBB-P2 revenue. The analytical tools used in this study use effectiveness, efficiency, and descriptive analysis. The results of this study show that the collection procedure is based on SOPs in collecting PBB-P2 for Taxpayers (WP). In the Effectiveness Ratio of PBB-P2 collection or acceptance from 2014-2020, the percentage of effectiveness showed 90.9% to 191.3% with effective and very effective criteria. The Efficiency Ratio shows that the efficiency level from 2014-2020 shows a figure of 2.47%-6.12% with the same efficiency criteria. Policy from the Jayapura City government, especially the Regional Revenue Agency, a policy that implements a decree on relief and exemption from tax payments from 50%-75%, which results can make taxpayers (WP) to be obedient in paying taxes, especially the Rural and Urban-Rural Land and Building Tax (PBB-P2) for 1 year starting from March to the end of the year in December.

Keywords: PBB-P2, Voting Procedure, Effectiveness, Efficiency

INTRODUCTION

Regional development is part of national development, so it certainly requires funds to finance development in realizing regional independence in terms of development. Local governments are obligated to take advantage of the potential of a region so that it can become a source of regional income, specifically focused on regional autonomy, which is given greater power in regional financial management.

Regional autonomy is autonomous regions' right, authority, and obligation to regulate and care for their government affairs and the community's interests. The implementation of regional autonomy is a manifestation of the enactment of decentralization in Indonesia. Regional autonomy provides broad opportunities for regions to increase and develop their potential as much as possible to prosper the community. (Law Number 32 of 2004).

Regional Native Income has an important task and role for a region and is a benchmark for determining the level of regional ability to carry out the role of regional autonomy in an objective and responsible manner. Regional autonomy itself has a positive impact on the region. In this case, the local government can manage or maximize existing natural resources as regional potential. Regional Native Income has a very important component because it is a shadow of regional independence, which is an activity to finance Local Revenue (PAD) sources.

Rural and Urban Land and Building Tax (PBB-P2) is a tax on land and/or buildings owned, controlled, and utilized by private persons or entities for the urban sector except areas used for plantation, forestry, and mining business activities. (Regional regulation number 5 of 2011).

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Local taxes are mandatory contributions to any area owed by persons or individuals or entities of a coercive nature under the Act by not getting compensation directly and used for regional purposes for the greatest prosperity of the people. Apart from that, Regional Taxes are one of the sources of Regional Original Income which has a very strategic role in increasing regional financial capabilities in financing the implementation of local government and public services. (In Mardiasmo 2012:12).

Regional Tax and Regional Levy states that the PBB-P2 is a Regency or City tax type, so the Jayapura City government is authorized to collect the Rural and Urban Land and Building Tax in the Regional Regulation. (Law Number 28 of 2009).

The city government annually has a target of collecting PBB-P2 revenues as a source of the regional revenue, but the facts in the field do not always achieve this target and are perfectly realized. However, the realization of PBB-P2 revenues is far from achieving the targets set by the city government.

The potential for more local tax levies provides opportunities for regions to optimize compared to other PAD revenue components, seen by several factors, especially because the potential for regional tax levies has very clear properties and characteristics in terms of the terrorist, policy, and implementation levels.

The effectiveness of land and rural and urban building tax revenues illustrates a level of performance in local government. This effectiveness is used to calculate the relationship between the amount of PBB-P2 collection to achieve the targets set by local governments. Effectiveness is a circumstance that describes the degree of achievement of program results with set targets. In simple terms, effectiveness is a comparison between outcomes and outputs. (Djumhana, 2007:53).

The PBB-P2 aims to assess the extent of the efficiency of local governments in realizing Land and Building Tax revenues. The efficiency ratio is a ratio that describes the comparison between the number of costs incurred in obtaining income and the realization of income received. (Halim 2012:46).

In the PBB-P2 payment, the community or taxpayer (WP) performs the stages or prepares the file informed by the Jayapura city regional revenue office in the PBB-P2 field. In his presentation, the head of the revenue agency informs the locations for making PBB-P2 payments. This payment was also held at three counters, namely, in the lobby of the mayor's office, the Autonomous office, and the Jayapura city revenue office on the 3rd floor of the PBB-P2 field section. In addition, mobile billing will also be carried out.

From 2019 to 2020, Indonesia was affected by the ongoing Corona Virus outbreak that made the economy unstable. Aspects of life were also affected by the outbreak. Terms of people's income are also reduced because many workers are laid off or at home by their companies or workplaces. On the other hand, it also impacts taxpayer activities affected by this coronavirus.

Because their income level has also decreased from their income before the outbreak of this coronavirus or Covid-19, this also directly impacts the collection of taxes, especially the PBB-P2, especially in the city of Jayapura. ([https://www.pajak.go.id/id/artikel/pajak COVID-19](https://www.pajak.go.id/id/artikel/pajak-COVID-19)).

The Jayapura city government needs to carry out special strategies or policies to increase the realization of tax revenue targets, especially regarding the PBB-P2. In this case, it will encourage the regional government to further explore the potential for PAD from the PBB-P2 sector in this Covid-19 pandemic to achieve the targets the Jayapura city government set.

The Head of the Jayapura City Regional Revenue Agency, Fachruddin Pasolo, at the service counter of the Jayapura Mayor's Office of the Jayapura City Regional Revenue Service, took to the field to "pick up deposits," This is one of the efforts and strategies in us to be pro-active to taxpayers in fulfilling their obligations in accordance with the rules." Because the UN is decentralizing taxes from the center to the regions, we are trying to optimize it. (Jayapura City News News: 2019).

Secretary of the Revenue Service, Ali Mas'udi says that Jayapura City PAD experienced a surplus due to the implementation of economic activities during the Covid-19 pandemic, both services, and trade, until 10 pm Papua time. Ali said that with the hard work and implementation of the ball pick-up system or direct arrival of taxpayers, tax intensification, and good supervision and online-based implementation that

PAD 2020 revenues are in surplus. The number of taxpayers is 6 thousand who actively take care of fiscal and active taxpayers there are 8 thousand. Meanwhile, the PBB-P2 are around 50 thousand more. (Jubi News Feed: 2021).

Based on the description above, the author is interested in researching and wants to know "The Effectiveness and Efficiency Analysis of Collecting Land and Rural and Urban Building Tax (PBB-P2) in Jayapura City".

Problem Formulation

Based on the background above, several problems can be formulated in this study, namely:

1. What is the procedure for collecting taxpayers of PBB-P2 in Jayapura?
2. What is the efficiency of the PBB-P2 in Jayapura City?
3. What is the Effectiveness Level of PBB-P2 in Jayapura City?
4. Does the local government take policies in collecting land and building tax in Jayapura City?

Issue Limitations

1. Data on realized PPB-P2 in Jayapura city in the period 2014-2020.
2. Data on levy cost of PBB-P2 in Jayapura city in the 2014-2020 period.
3. Data on PBB-P2 targets in Jayapura City in 2014-2020.

Research Objectives

1. To find out the procedure for collecting PBB-P2 in Jayapura City.
2. To determine the efficiency of PBB-P2 in Jayapura City.
3. To find out the level of Effectiveness of PBB-P2 in Jayapura City.
4. To see the Policies in collecting Land and Building taxes.

Research Benefits

1. For Students

The results of this research can provide insight to students to add knowledge to their studies and become a reference for literature in their lectures.

2. For the Community

The public can add insight and knowledge about taxes, especially the PBB-P2. Moreover, to find out the government's performance at the Jayapura City Regional Revenue Office.

3. For the Government

In this study the Jayapura city government can refer to this study to be able to make policies to increase PBB-P2 revenue in Jayapura City.

RESEARCH METHODS

Research Location

The research location is in the capital of Papua Province, at the Jayapura City Regional Revenue Agency, because Jayapura City is a barometer of development in Papua province, which can be a role model in this study.

Data type and source

The type of data used in the analysis of this study is quantitative. Meanwhile, secondary data is sourced from the target and realized revenue report document of the Jayapura City PBB-P2 from the Jayapura City Regional Revenue Agency agency. The types of data used in this study are:

1. Target and Realized PBB-P2 of Jayapura City in 2014-2020.
2. Data on levy cost of PBB-P2 in Jayapura City 2014-2020.

Data Collection Methods

Data collection methods carried out in this study are 2 methods, namely:

1. Documentation is to collect the necessary records or data under research in target, land tax revenues, and urban and rural buildings by the Jayapura City Regional Revenue Agency.
2. Interviews collect data or information from sources through questions to explore the information. In this case, directly to the employee, leader, or responsible parties in the relevant institution or agency, such as the Jayapura City Regional Revenue Agency agency. Here are some questions from researchers, namely:
 - 1) The procedure for collecting taxpayers of PBB-P2 in Jayapura city.
 - 2) The policies for collecting PBB-P2 in Jayapura.
 - 3) Local Government Strategies (the Regional Revenue Agency) were carried out to increase the PBB-P2 of Jayapura City.

Analysis Methods

In managing data, this study uses quantitative methods from secondary data in the form of time series data, target and realized of PBB-P2, and the levy cost obtained at the Jayapura City Regional Revenue Agency office from 2014-2020.

This method determines the effectiveness level of PBB-P2 receipts and the efficiency or levy cost of PBB-P2.

1. Effectiveness

Effectiveness is the relationship between the amount of tax collected and the targeted tax. Meanwhile, the effectiveness of PBB-P2 is to measure the ratio between realized and targetted PBB-P2.

$$Efektivitas\ PBB - P2 = \frac{Realisasi\ Penerimaan\ PBB - P2}{Target\ Penerimaan\ PBB - P2} \times 100\%$$

Sumber: Abdul Halim (2001:164)

To assess the level of effectiveness can be seen in the table below:

Table 1
Effectiveness Criteria

Percentage (%)	Criterion
> 100	Highly Effective
80 – 100	Effective
60 – 80	Quite Effective
40 – 60	Ineffective
< 40	Highly Ineffective

Source: Depdagri, Kemendagri (In Yulia Anggara Sari:2011)

2. Efficiency

It can be seen from the comparison of outputs and inputs. The output, in this case, is the costs incurred in collecting the tax. The efficiency ratio compares the costs incurred to obtain income and the realized, so the efficiency compares costs for the PBB-P2 collection process with the PBB-P2 realized.

$$Efisiensi\ PBB - P2 = \frac{Biaya\ Pemungutan\ PBB-P2}{Realisasi\ Penerimaan\ PBB-P2} \times 100\%$$

Source: Halim 2004;134

The input of this PBB-P2 collection process is the collection fee (BOP), and the output is the PBB-P2 realized. In this case, according to Mahmudi, the calculation of the efficiency rate can be assessed by the following criteria.

Table 2
Efficiency Criteria

Percentage (%)	Criterion
100% Upwards	Inefficient
90%-100%	Less Efficient
80%-90%	Efficient Enough
60%-80%	Efficient
Under	Highly Efficient

Source: Mahsun:2011

3. Descriptive Analysis

The descriptive analysis method analyzes, describes, and summarizes various conditions and situations from data collected from interviews or observations regarding the problems studied in the field. (I Made Winartha 2006:155)

In this study, the authors use descriptive research on collecting PBB-P2 taxpayers in Jayapura City.

Operational Definition

1. Effectiveness

The relationship between the output and the goal or objectives to be achieved. Operational activities are said to be effective if the process achieves goals and spends wisely (the final goal of the policy). In this case, the output to the achievement of the goals and objectives that have already been set.

2. Efficiency

Efficiency shows that success in terms of the number of sources used and collection costs in land tax revenues and rural and urban buildings are used to achieve the results of the activities carried out.

3. Rural and Urban Land and Building Tax (PBB-P2)

PBB-P2 is a land or building owned, acquired, and utilized by a private person or entity.

4. Levy cost of PBB-P2

The cost or expenses are used to realize activities such as collecting land tax and urban and rural buildings. The costs include Activity costs from PBB-P2 or operational costs of employees who collect land and building taxes, costs for making activities to collect land, and building taxes in Jayapura city.

5. Procedures for Collecting PBB-P2

A procedure is a sequence of clerical activities, usually involving several people in one or more departments, created to guarantee uniform handling of company transactions that occur over and over again. In the sense of a collection procedure where there are rules or steps taken in the process of paying land and urban and rural building taxes by direct officers who collect from the community or taxpayers carried out by the community.

6. PBB-P2 Target

A target is a goal or capability limit that will be achieved in a certain agency's performance. The target of PBB-P2 is the city government, in this case, the Jayapura City government, in achieving the revenue target or revenue of PBB-P2 in Jayapura City.

ANALYSIS AND DISCUSSION

Data Analysis

1. Analysis of procedures in collecting PBB-P2 taxpayers in Jayapura city.

PBB-P2 in Jayapura City is collected directly by officers or employees of the Jayapura City Regional Revenue Agency. The officer or employee works according to the SOP (Standard Operating Procedure).

It has been addressed through the head of the agency or head of the field, especially the PBB-P2, which is shown through a warrant for carrying out collection duties in the field to provide a letter of notification of taxes owed (SPPT) to taxpayers (WP).

Taxpayers can directly pay the bills to the Collection Officer in a mobile office, either offline or online, by the city government. Taxpayers can also directly pay the PBB-P2 tax to the office of the regional revenue agency of Jayapura city on the 3rd floor or the PBB and BPHTB section. The taxpayers directly pay the tax burden to the bank addressed by the city government, Bank Papua, through a Teller on the 2nd floor of the Jayapura city Bapenda office.

Figure 1.
Land and Building Tax Service Flow (PBB-P2)



Source: Jayapura City Regional Revenue Agency in 2021

Figure 1 explains the flow of the Land and Rural and Urban Building Tax (PBB-P2) service.

- 1) The public or taxpayers (WP) come to the office of the regional revenue agency to register and collect data from officers or employees of the Regional Revenue Agency.
- 2) Taxpayers fill out forms and supporting data, namely SPOP (Tax Object Notification Letter) and LSPOP (Tax Object Notification Report) provided by PBB-P2 service officers
- 3) Officers went directly to the field, looking at the coordinates and data collection points to see the physicality of the building.

- 4) Officers process mapping and assessment of files that have been filled in by taxpayers (WP).
- 5) Officers process tax determinations and issuances.
- 6) The officer provides the results of the file that has been processed in its entirety to be given back to the Taxpayer (WP).
- 7) Taxpayers can directly pay their tax burden, especially PBB-P2, to the counter provided by the Regional Revenue Agency and directly pay it to the bank teller appointed directly.

2. Analysis of PBB-P2 Efficiency in Jayapura City in 2014-2020.

Efficiency is calculating the comparison between the costs used during the collection or collection process to taxpayers (WP), especially PBB-P2. The PBB-P2 field budgets the costs of carrying out operational activities or going down the field to carry out PBB-P2 billing. This budget is used within a 1-year term. Efficiency also compares the levy costs incurred for one year in realizing PBB-P2.

Table 3.
Efficiency Level of PBB-P2 Collection 2014-2020 in Jayapura City

Year	Levy Cost (Rp)	Realized PBB-P2 (Rp)	Efficiency Level	Efficiency Criteria
2014	700.000.000	15.293.972.206	4.58%	Highly Efficient
2015	750.000.000.	15.992.681.250	4.69%	Highly Efficient
2016	800.000.000	19.988.457.588	4.00%	Highly Efficient
2017	850.000.000	21.966.746.153	3.87%	Highly Efficient
2018	1.350.367.000	24.203.554.479	5.58%	Highly Efficient
2019	1.700.000.000	27.767.874.322	6.12%	Highly Efficient
2020	400.550.000	16.184.384.662	2.47%	Highly Efficient

Secondary Data (Processed in 2021)

The Efficiency Criteria, according to Mahsun: 2011 states that the level of efficiency criteria if the percentage shows 100% ketas indicates that the criteria are Inefficient. A percentage of 90%-100% indicates a level of less efficient criteria. A percentage of 80%-90% indicates a fairly efficient criteria level. At a percentage of 60%-80, it can be said that the Efficient criterion. Furthermore, at a percentage below 60%, it can be said that the criteria are Very Efficient.

From the explanation above, it can be concluded that the efficiency ratio between the costs incurred to realize the Land and Rural and Urban Building Tax revenues from 2014 to 2020 shows significant results between the expenditures incurred and the receipts of the PBB-P2 realization.

3. Analysis of the PBB-P2 Effectiveness in Jayapura City 2014-2020.

The effectiveness of calculating the comparison between the results of the collection by the Jayapura City Bapenda in the land tax revenue and rural and urban buildings with the targets that have been set based on the real potentials in Jayapura City. Effectiveness can also describe the level of performance by the Jayapura city government, especially the Jayapura city regional revenue agency, in the receipt of Land and Rural and Urban Building Tax from the results of the collection that the city government has carried out.

To see or determine the effectiveness or not of achievement in the acceptance of PBB-P2 can be distinguished between the criteria effective or not can be seen from the following explanation.

- 1) If the realization of the acceptance of PBB-P2. With the targets that the city government has set. The greater the acceptance compared to the target, the better the realization of PBB-P2 acceptance is getting better or more effective in realizing PBB-P2 recipients.
- 2) Conversely, if the result of the realization of rural and urban land and building tax revenues (PBB-P2) is smaller than the predetermined target, it can be said to be ineffective, or the level of performance is ineffective. The effectiveness ratio can describe municipal governments' ability or performance in achieving the goal of PBB-P2 acceptance. In this case, the ability of local governments to carry out their duties can be categorized as effective if the effectiveness ratio achieved is at least 100%. If the effectiveness rate is below 60%, then it can be said to be ineffective in the performance of PBB-P2 admissions. The higher the level of the effectiveness ratio, the better the performance of local governments.

To find out or calculate the degree of effectiveness of PBB-P2 acceptance can be used the following formula:

$$\text{Efektivitas PBB - P2} = \frac{\text{Realisasi Penerimaan PBB - P2}}{\text{Target Penerimaan PBB - P2}} \times 100\%$$

Table 4

The Level of Effectiveness of PBB-P2 Voting (Acceptance) in Jayapura City in 2014-2020

Year	Target (Rp)	Realization (Rp)	Effectiveness Rate	Effectiveness Criteria
2014	8.000.000.000	15.293.972.206	191.2%	Highly Effective
2015	14.000.000.000	15.992.681.250	114.2%	Highly Effective
2016	19.500.000.000	19.988.457.588	102.5%	Highly Effective
2017	21.908.250.000	21.966.746.153	100.3%	Highly Effective
2018	26.599.075.000	24.203.554.479	90.9%	Effective
2019	27.099.075.000	27.767.874.322	102.8%	Highly Effective
2020	14.549.537.500	16.184.384.662	111.2 %	Highly Effective

Secondary Data (Data Processed in 2021)

In the Effectiveness Criteria, according to the Ministry of Home Affairs, the Ministry of Home Affairs (in Yulia Anggara Sari) explained that a percentage of effectiveness of more than 100% can be categorized as Very Effective criteria. The percentage of 80%-100% is categorized as Effective. A percentage of 60%-80% can be categorized as Quite Effective. At a percentage rate of 40%-60% is categorized as Ineffective. Moreover, it can be categorized as Very Ineffective at a percentage of 40% and below.

Table 5.2 above shows that the effectiveness ratio of voting (Realization of PBB-P2 Revenue) in Jayapura City in 2014 the effectiveness rate was 191.2% or with very effective criteria. In 2015 the effectiveness rate was 114.2% with very effective criteria. 2016 showed an effectiveness rate of 102.5% with very effective criteria, and 2017 showed an effectiveness rate of 100.3%. However, in 2018 there was a decrease, or the level of effectiveness was reduced compared to 2017, with an effectiveness rate in 2018 of 90.9%, but it was still included in the effective criteria. In 2019 the effectiveness rate was 102.8%, with a very effective criteria level. Furthermore, in 2020 the effectiveness rate was 111.2%, with a very effective criteria rate.

From the explanation above, it can be concluded that the effectiveness ratio of rural and urban land and building tax revenues from 2014 to 2017 shows significant improvement results were the criteria for effectivity show very effective. However, in 2018 it showed that there was a decrease in one level of criteria from very effective to effective because in 2018, the PBB-P2 revenue in Jayapura City could not achieve the target that had been set, and in 2019-2020, it had very effective criteria

4. Analysis of policies taken by local governments in collecting PBB-P2 in Jayapura City.

In 2019-2020 the Covid-19 pandemic hit Indonesia, including the province of Papua. The Covid-19 pandemic has a direct effect on people's income and also affects taxpayer payments (WP). With the Covid-19 outbreak, the Jayapura city government has made policies to collect land tax revenues and rural and urban buildings in Jayapura City.

The Jayapura City Government issued a Decree or Mayor Regulation Number 21 of 2021, concerning the Reduction and Exemption of Regional Taxes and Regional Levies, especially to Land and Building Taxpayers, with the following values and amounts categorized.

Table 5.
Jayapura Mayor Regulation Regulation Number 21 of 2020 PBB-P2 Exemption

No	CATEGORY	SPPT-PBB PAYMENT VALUE	REPRIMAND (%)
1.	Category 1 (Book 1)	10.000 to 100.000	Freed
2	Category 2 (Book 2)	100.001 to 500.000	50%
3.	Category 3 (Book 3)	500.001 to 2000.000	50%
4.	Category 4 (Book 4)	2000.000 to 5000.000	75%
5.	Category 5 (Book 5)	5000.001 to 999.999.999.999	75%

Data Source: Jayapura City Regional Revenue Agency 2021

The above regulations are valid for 1 year, starting from 2020 in March to the end of the year in December. With this relief, the government is quite helpful in payments made by taxpayers (WP) so that rural and urban land and building tax revenues can survive even though in 2020, the PBB-P2 target decreased, but in realization, it can exceed the target that has been set.

- a) Local Government Strategies, the Regional Revenue Agency, carried out in Increasing Land and Rural and Urban Building Tax Revenues (PBB-P2) of Jayapura City.
 - 1) The Jayapura City Regional Revenue Agency conducts direct data collection for new taxpayers (WP) so that these new taxpayers can make taxpayer payments to the Jayapura city government, especially the Rural and Urban Land and Building Tax (PBB-P2) to realize PBB-P2 revenues can exceed the target that has been set.

- 2) Optimizing employees or officers in picking up taxpayer deposits paid directly by the community can be called Billing Activities directly in the field. For example, officers descended into 5 districts with a total of 39 villages consisting of 25 villages and 14 villages in Jayapura City.
- 3) Running the collection using a special car prepared by the dispenda in making payments from the PBB-P2 Taxpayer (WP).

Conclusion

Based on the results of the research discussed and analyzed, it shows and can be concluded that:

1. Implementing the PBB-P2 collection procedure following the SOP (Standard Operating Procedure) carried out by employees or officers collecting land and building tax. In the implementation of billing or collection of employees or officers appointed by the head of the agency or head of the PBB-P2 field shown through a Warrant of Duty. To carry out collection duties in the field, providing a letter of notification of taxes owed (SPPT) to the public or taxpayers (WP).
2. The efficiency Ratio compares the costs incurred to realize PBB-P2 receipts from 2014-2020. In 2014 the efficiency ratio rate was 4.58%. In 2015 the efficiency rate was 4.69%, with the criteria of being highly efficient. 2016 showed an efficiency level of 4.00% with very efficient criteria, and 2017 showed an efficiency level of 3.87%. The highest efficiency was in 2019 at 6.12%, while the lowest was in 2020 at 2.47%.

The efficiency ratio between the costs incurred to realize the Land and Rural and Urban Building Tax revenues from 2014 to 2020 shows significant results between the expenditures incurred and the receipts of the PBB-P2 realization.

3. The ratio of the effectiveness of collecting the PBB-P2 in Jayapura City in the last 7 years, from 2014 to 2016, shows very effective criteria. In 2014 with an effectiveness rate of 191.1%. In 2015 an effectiveness rate of 114.2%. In 2016 an effectiveness rate of 102.5%.
4. The policy of the Jayapura City government, especially the Regional Revenue Agency, the policy that implements a decree on relief and exemption from tax payments from 50%-75%, which results can make taxpayers (WP) can comply with tax payments in order to increase the PAD of the Jayapura City.

Suggestion

Based on the results of the research conclusions above, the researcher provides several suggestions or inputs as follows

1. For Jayapura City Regional Revenue Agency Office
 - a) In the revenue of the Rural and Urban Land and Building Tax (PBB-P2), local governments, especially the Jayapura City Regional Revenue Agency, can explore the potential of collecting the Rural and Urban Land and Building Tax (PBB-P2) so that the revenue or realization can exceed the target that has been set to be able to contribute to the Original Revenue of the Jayapura City Area in terms of Land Tax and Rural and Urban Buildings (PBB-P2).
 - b) The Jayapura City Regional Revenue Agency also needs to socialize with the public about compliance with tax payments or taxpayers (WP) and provide information to social media or mass media, such as news, to increase revenue for the Rural and Urban Land and Building Tax (PBB-P2)

- c) Optimizing employees or officers to improve performance in collecting taxes in the field to realize PBB-P2 revenue in Jayapura City.
2. For subsequent researchers
 - a) References for researchers as information to add insight and knowledge for future researchers
 - b) Next researcher to calculate the value of taxpayer compliance, especially PBB-P2 in Jayapura City.
 - c) The researchers can then see the collection fee in other aspects or other costs incurred to realize the PBB-P2 acceptance in Jayapura City.
 - d) Researchers can then add that they will look at the procedures for collecting PBB-P2 taxpayers in Jayapura City.

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