

## EFFECTIVENESS OF LAND AND BUILDING TAX MANAGEMENT IN OETETA VILLAGE, SULAMU DISTRICT, KUPANG DISTRICT

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### Abstract:

This research aims to determine the effectiveness of Land and building tax management in Oeteta Village, Sulamu District, Kupang Regency. To discuss the results of this research, Terry (2006:342) used management functions, namely planning, organizing, implementing and controlling, then explained using Jogiyanto's (2017) system theory, namely input, process and performance results. The research method uses a qualitative description approach, combining data collection techniques, namely observation, interviews and literature study. Data analysis is inductive/qualitative, with an interactive model created by Miles, Huberman, and Sugiyono (2012: 246). The results of the research emphasize the meaning of generalization, which shows that (1) Input through cooperation and coordination between BAPENDA, the Sulamu Regency government and Oeteta Village, provision of counter facilities at the Village Office and human resources by determining tax collectors from the District and 3 RT people in Oeteta village. (2) the process of organizing and mobilizing is in the payment and collection of taxes, where fraud, irregularities and violations occur regarding the use of tax money by PBB collectors for personal needs. (3) output: There is no strict supervision by BAPENDA of billing officers, and there needs to be reporting from Oeteta Village and Sulamu District to BAPENDA Kupang Regency so that they can be accounted for. Based on the description above, BAPENDA's supervision can be further improved. The attitude of PBB collection officers and the absence of strict tax sanctions result in the misuse of tax money, so the public/taxpayers do not want to pay PBB.

**Keywords:** Effectiveness, Management, Land and Building Taxes

## INTRODUCTION

According to Suandy (2002, p. 61), the meaning of Land and Building Taxes is material, and the amount of tax payable is determined by the condition of the object, namely the land/soil/and building; the condition of the subject (who pays) does not determine it. One of the authorities given to regional governments is processing Land and building taxes.

Management of Land and Building Tax, the implementation of which is based on Kupang Regency Regional Regulation (PERDA) Number 7 of 2019 concerning Amendments to Kupang Regency Regional Regulation Number 8 of 2013 concerning Rural and Urban Land and Building Tax regarding Delegation of part of the Regent's Authority to the District Head in the field of Government. One of these regulations regulates the sub-districts' duties in settling/paying off the Land and building taxes, which must be completed/paid off on time every year in coordination with the surrounding subdistricts/villages. In terms of phenomena, the problems faced by the Government in managing Land and Building Tax are that there are still many arrears from the sub-district/village level to the sub-district level, making it difficult to achieve the existing realization because there are too many PBB arrears that taxpayers have not paid.



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To be more orderly in collecting Land and building taxes, the Kupang Regency government has appointed the Kupang Regency Regional Revenue Agency (BAPENDA) as the Land and building tax collection agency. Based on the results of Land and Building Tax revenues in Oeteta Village received by the Kupang Regency Bapenda from 2009 to 2021.

**Table 1.** Data on the Balance of Land and Building Tax Receivables in Oeteta Village, Sulamu District, Kupang Regency.

No	Year	Main Decisions (Rp)	Amount of SPPT	Realization (Rp) Principal	Percentage%
1	2009	11.518.638	2.013	5.518.638	47,91
2	2010	15.309.296	2.013	7.309.296	47,74
3	2011	20.056.527	2.013	9.056.527	45,16
4	2012	41.466.753	2.285	10.466.753	25,24
5	2013	40.842.017	2.285	18.842.017	46,13
6	2014	44.683.387	2.285	19.683.387	44,05
7	2015	40.647.513	2.285	20.647.513	50,80
8	2016	42.009.607	2.285	19.009.607	45,25
9	2017	40.117.775	2.285	18.117.775	45,16
10	2018	51.076.082	2.285	20.076.082	39,31
11	2019	62.862.845	2.285	25.862.845	41,14
12	2020	73.343.646	2.285	26.343.646	35,92
13	2021	67.024.934	2.285	30.024.934	44,80
<b>Amount</b>		<b>550.959.020</b>		<b>230.959.020</b>	<b>41,92</b>

Source: Kupang Regency Regional Revenue Agency 2022

The table above shows that the number of Land and building tax arrears from 2009 to 2021 has increased. This is due to inadequate Village administrative governance, which has resulted in public recognition that those who say they have paid have never even been in arrears in paying PBB every year. However, The reality is that every year, a bill for outstanding receivable balances appears on the SPPT issued by the Regional Revenue Agency of Kupang Regency to every Taxpayer in Oeteta village, giving rise to a relatively large amount of PBB arrears. This gives the impression that the public awareness of paying taxes on Land and buildings in Oeteta Village, Sulamu District, and Kupang Regency still needs to be higher. This can be seen evenly from community participation through tax payments, especially Land and building tax, which still needs to be stronger, even though it is known that the amount or amount of responsibility for each Taxpayer is around Rp. 15,000 to Rp. 20,000 per tax object every year, which, if not paid every year, is left in arrears, will be a considerable amount when the Taxpayer wants to pay. This question arises as to why, with the value taxpayers are said to be able to achieve to pay PBB, it seems very difficult to pay, so there are arrears.

Therefore, the author observes that there are technical and non-technical things that make this weak PBB paid by the community, where the technical thing can be said that the community is limited in understanding and knowing how to pay PBB, loss of public trust in the Government in terms of PBB payments, administration of record keeping PBB payments by the village government are not good. Non-technically, the community still needs more human resources, so they need to understand and comprehend the importance and benefits of paying taxes. Hence, people often think that this Land and buildings belong to us, so what else are they for? We have to pay for something that belongs to us. Why do we have to pay the state again? This is why people are still in arrears

when paying PBB every year in a small amount. Therefore, it is hoped that every community will be highly aware of participation in fulfilling the obligation to pay taxes, especially land and building tax.

Hari Lubis and Martini Huseini (1987) mention 3 (three) main approaches to measuring organizational effectiveness, namely:

1. The resource approach, namely measuring the effectiveness of the input.
2. The process approach is to see the extent of the effectiveness of program implementation.
3. The targeted approach (goals approach) focuses on output, measuring the organization's success in achieving results (output).

Likewise, with Jogiyanto 2017, several indicators can measure effectiveness, namely as follows:

1. Input is the basis of something that will be realized or implemented based on what is planned, which influences the results.
2. Process effectiveness can be realized if it shows a quality production process because it can influence the quality of the results that will be achieved as a whole. The production process describes how developing something can influence the results.
3. Results are in quantity or physical form of group or organizational work. The results in question can be seen from the comparison between input and output, effort and results, percentage of work program achievements, etc.

To determine the effectiveness of Land and building tax management in Oeteta Village, Sulamu District, Kupang Regency, using Jogiyanto's system theory (2017). That a system has specific characteristics or properties, namely input (Input), process (Throughput), and output (Output).

According to Ivancevich et al.. (2006: 23), effectiveness, in short, emphasizes the results achieved by comparing input and output. Input, a unity of several levels and good essential elements, will produce output that is right on target by the planning carried out by an organization to see the extent to which the input-process-output is running by previously determined objectives. Effectiveness can be achieved through operational capabilities to achieve the expected goals.

The following is what Oeteta Village must do in terms of input, namely the planning aspect, is to prepare resources in the form of facilities in the PBB payment process in the form of payment counters both in the Village and paying directly to the Bank so that taxpayers can easily access facilities to support the PBB payment process, prepare SPPT that has been distributed by the Regional Revenue Agency of Kupang Regency to the Village and then distributed to taxpayers, the planning aspect also pays attention to human resources, in this case, SPPT distribution officers or personnel and PBB collection officers who must be well prepared.

In terms of throughput, the implementation aspect in the Village is in the form of the distribution of SPPT that has been received from the Kupang Regency Regional Revenue Agency to taxpayers. In the recording process in the Village, the realized amount must be based on the number of existing SPPTs. So good record keeping is required by collection officers who are assigned to handle the process of billing or collecting Land and Building Tax properly, followed by a monitoring process carried out here, namely the process of supervising the performance of collection officers or PBB collectors so that whether the collection officer's performance or tax collectors in the PBB payment process carry out their duties well or vice versa. In the output reporting aspect, the Village must provide a correct realization report according to what happened, and it is hoped that the number of SPPTs will distribute the PBB collection realization report.

If seen from the management side, Land and Building Tax in Oeteta Village is not yet optimal because, in its implementation, there are still significant obstacles both in its collection and in its administrative management. Delays in PBB revenue will hamper the smooth implementation of development; therefore, to maintain development, efforts to increase PBB revenue must continue to be encouraged and increased by all PBB collecting officials. Based on this and the importance of Land and Building Tax as a source of regional income.

To respond to the gap in this research phenomenon, supported by several literature related to management or management, the researcher responded to the management function in the writings of George R. Terry (2006: 342), which was elaborated with systems theory by Jogiyanto (2017) to answer the questions that had been formulated as follows :

1. How effective is the Kupang Regency Regional Revenue Agency's Land and Building Tax management in Oeteta Village, Sulamu District, Kupang Regency?
2. What are the inhibiting factors in managing Land and Building Tax at the Regional Revenue Agency of Kupang Regency in Oeteta Village, Sulamu District, Kupang Regency?

To describe this phenomenon and problem, the author is interested in researching the title "Effectiveness of Land and Building Tax Management in Oeteta Village, Sulamu District, Kupang Regency."

## METHODS

The research method uses a qualitative description approach, combining data collection techniques: observation, interviews and literature studies. Data analysis is inductive/qualitative, with an interactive model created by Miles, Huberman, and Sugiyono (2012: 246).

The research is descriptive, namely, to find out or describe the reality of the events studied. This makes it easier for the author to obtain objective data to determine the effectiveness of Land and Building Tax management in Oeteta Village, Sulamu District, Kupang Regency.

## RESULT AND DISCUSSION

The results of this research will be discussed contextually with the theories that are the basis for the results of previous research, which will be explained using George R. Terry (2006: 342). The main functions of management consist of planning, organizing, activating, and controlling, usually abbreviated as POAC, where each function is mutually exclusive. They are related and form a system where the elements cannot be separated from each other. Then, it was elaborated using system theory by Jogiyanto (2017) that a system has specific characteristics or properties, namely input, process (Throughput), and output (Output).

**Input.** Input is the basis of something that will be realized or implemented based on what is planned, which influences the results. Ivancevich et al. (2006: 23) state that effectiveness, in short, emphasizes the results achieved by comparing input and output. Input, a unity of several levels and good essential elements will produce output that is right on target by the planning carried out by an organization to see the extent to which previously determined objectives run the input-process-output. Effectiveness can be achieved through operational capabilities to achieve the expected goals.

This research examines and explains two alternatives related to planning, namely: (1) Resources (Facilities; and (2) Human Resources (SPPT Distribution Personnel and PBB Billing).

The planning carried out by BAPENDA Kupang Regency to simplify the PBB payment and collection process has coordinated and collaborated with the Sulamu District government and Oeteta Village and has provided a counter at the Oeteta Office as a resource (facility) to serve taxpayers in PBB payments and collection. The payment and billing system at the village counter



makes it easier for taxpayers. It saves transportation costs and time because they no longer have to go to the BAPENDA Kupang Regency.

Regarding human resources, the officers/ personnel for distributing SPPT and PBB billing only have a high school education level. They are assisted by 3 RT people from 3 hamlets who are used to distributing SPPT to taxpayers who only have an elementary school (SD) education level and have never attended training on PBB. Still, they have the ability, knowledge, and skills to communicate well with the tax-paying community and pay PBB.

Soebadio Atmodiwiryo (2000) said that planning is thinking about what to do with your resources. Planning is done by determining the overall goals of the organization and the best way to meet those goals. Planning can also be defined as preparing organizational goals and objectives and preparing a "work map" that shows how to achieve these targets. One of the management functions is planning. This means that planning is the first management function; therefore, planning occupies an important place and role in management to achieve predetermined goals; planning is one of the administrative and management functions, namely the entire process of carefully determining the things that will be done in order to achieve overall organizational goals.

From the results of this research, it can be seen that the initial planning step in the effectiveness of Land and Building Tax management in Oeteta Village, Sulamu District, Kupang Regency, in this case, planning activities through facility resources, has been provided with a counter at the Village Office. However, human resources still need to be improved because there is no empowerment or training to increase the knowledge and skills of SPPT distribution and billing officers to obtain results through effective data collection. This data collection activity was carried out by the Kupang Regency Regional Revenue Agency (BAPENDA) and related agencies in a coordinated manner between the Regency, District and Village.

**Throughput (Process).** The Land and building tax management process in Oeteta Village is carried out through organizing and mobilization. Organizing is defined as applying all activities that must be carried out between work groups and establishing certain authorities and responsibilities so that unity of effort can be achieved in achieving the goals that have been set. Meanwhile, Acting is placing all group members to work consciously to achieve a goal set by organizational planning and patterns.

Organizing activities are realized in Land and Building Tax Registration (PBB), which is carried out through (1) the process of recording Tax Object Notification Letters (SPOP) and Outstanding Tax Notification Letters (SPPT) and (2) the process of distributing Outstanding Tax Notification Letters (SPPT). Meanwhile, Actuating in this research examines 2 points of mobilization for Land and building tax management, namely, (1) Implementation of PBB Payment Realization and (2) Implementation of PBB Billing Realization.

The recording is a daily record involving several BAPENDA officers and the village government to ensure transactions are handled systematically and orderly and occur repeatedly. Debt recording needs to be done to determine the amount of money that taxpayers must pay to BAPENDA. In the past, people paid taxes, but officers did not provide proof of payment. From now on, only payment receipts or tax object notification letters (SPOP) are given to taxpayers and recorded in the Oeteta Village tax deposit book.

Rural PBB data collection is carried out using SPOP. The SPOP must be filled in correctly and ultimately signed and delivered to the regional head whose work area includes the Taxpayer's location by 30 (thirty) days after the date the Taxpayer receives the SPOP. Meanwhile, the implementation of the SPPT distribution, which BAPENDA Kupang Regency issued, was handed over to Sulamu District, where PBB collection officers received it. Then, the Sulamu District collector



handed over the SPPT to Oeteta Village, and the Oeteta Village Head appointed RT/RW from the three existing hamlets to distribute the SPPT to community members/taxpayers.

Mulyadi (2015: 196) says that recording is a third-order clerical process, usually involving several people in a department or more, which is created to ensure uniform handling of company transactions that occur repeatedly. According to the book "Basics of Accounting" by Ely S and Sri Dewi A, the meaning of recording is a business event that can affect the company's financial position, can be proven through proof of transactions and can be measured in units of money.

Process of Distribution of Tax Returns Due (SPPT) in Oeteta Village by BAPENDA Kupang Regency by issuing SPPT and distributing it through Sulamu District, received by PBB collection officers. Then, the Sulamu District collector handed over the SPPT to Oeteta Village, and the Oeteta Village Head appointed RT/RW from the three existing hamlets to distribute the SPPT to community members/taxpayers.

In the Realization of the Implementation of the PBB Payment System, after the Taxpayer has paid the PBB, the tax collector is obliged to submit the receipts to the Billing Division of the Oeteta Village office, in this case, the Head of the Oeteta Village Government and Finance Section to compile a DPH (Daily Receipt List) which will be submitted to the Bank NTT in the same region as the Taxpayer who has paid off the tax owed. This process proves that in previous years, taxpayers deposited tax money through officers but still needed to provide receipts to taxpayers. This is a fraud and violation committed by the collection officer because, in the SPPT, it is still visible that there are outstanding debts that have not been paid, even though in previous years, the taxpayers had already paid them, and this makes the public angry, some people do not want to pay the PBB and do not believe it. Again, to the Government through officers who came because there were weaknesses in supervision and needed to be clear reports by officers.

PBB billing was realized in Oeteta village according to procedures, good coordination, and cooperation. However, there needed to be more supervision, which resulted in billing officer violations. After implementing the payment and collection program, the tax collector is obliged to submit the results of the collection revenue to the Oeteta Village office, in this case, the head of the Oeteta Village Government and Finance Section, to compile a DPH (Daily Receipt List) which will be submitted to NTT Bank in the same area as the Taxpayer. Who has paid the tax owed? Implementation of the realization of PBB payments was found by PBB billing officers making manual records at the Oeteta Village counter and giving temporary receipts to taxpayers after receiving the PBB payment deposit and registering the Taxpayer who made the PBB payment in the village tax deposit book. In previous years, some people had paid taxes but were not given proof of payment, so, at the beginning of the year, the officer delivering the SPPT still had arrears/debts that the Taxpayer had not paid off. Also, now there are receipts for proof of payment. However, there are still arrears in payments as in previous years. This results in taxpayers being visited directly by Kupang Regency BAPENDA officers to carry out billing directly using the term pick-up ball, as well as the village government not providing administrative services and not providing assistance programs in the form of BLT and other empowerment assistance to taxpayers who have not done so. PBB payments and paying off arrears in previous years, although taxpayers still need to complete paying PBB and these arrears.

Mardiasmo (2002: 45) said that tax collection is a series of actions so that the tax bearer pays off tax debts and tax collection costs by reprimanding or warning, carrying out instant collection, and at the same time providing a letter of force, proposing prevention, confiscating, carrying out hostage taking, and selling the stolen goods. Has been confiscated. Land and Building Tax collection is carried out if the Taxpayer does not pay off the tax debt within the specified period.



The results of this research can be formulated as organizing in terms of coordinating activities and working together to carry out tasks and responsibilities for PBB in Oeteta village to achieve goals so that process efficiency and effectiveness for work results are realized. Systematic organizing activities are realized in detail, namely that a notice of tax payable (SPPT) can be issued based on the Tax Object Notification Letter (SPOP) received by the Taxpayer or based on data available at the Kupang Regency BAPENDA Office. This submission can be submitted directly to the Taxpayer concerned by the Sulamu sub-district tax officer or by Oeteta village government officials. However, in recording SPOP and distributing SPPT, it was discovered that in previous years in Oeteta village, people paying taxes were not given receipts by the billing officer as proof of tax payment. Now, people paying taxes are given payment receipts, and these receipts are filled in manually as tax payment letters. At the Oeteta Village office, a tax deposit book has also been provided to record each person who has paid taxes.

Regarding the collection process, there are irregularities and violations by tax collectors. Taxpayers who pay the tax they owe to the collection officer fill out receipts or tax object notification letters (SPOP) manually, which function as proof to collect deposit receipt letters (STTS), which will be submitted to the Bank. People who have paid/settled their taxes and taxes owed, but at the following year's due date in the SPPT, there are still visible debt arrears that have not been paid, even though in previous years they had already been paid by taxpayers and this makes people angry, some people do not want to pay the PBB and no longer trust the Government through the officers who come because there are weaknesses in supervision. There are no clear reports by the officers.

**Output.** In the output aspect of supervision, BAPENDA must supervise the performance of officers and villages and provide correct realization reports based on the tasks carried out. Hopefully, the number of SPPTs will distribute the PBB collection realization report. So, monitoring is defined as determining what has been achieved, measuring and correcting implementation activities and, if necessary, taking corrective action so that implementation activities can proceed according to plan. According to Winardi (2000), supervision is all activities carried out by managers to ensure that actual results are planned results. Supervision of PBB activities in Oeteta Village is carried out by the Sulamu District government and BAPENDA Kupang Regency through two things, which are reviewed according to planning, namely: (1) Monitoring PBB Billing and Payment Performance and (2) Reporting PBB Payment and Collection Performance.

In this case, the payment and collection of Land and building tax in Oeteta Village, Sulamu District, has been carried out according to procedures, but irregularities still occur during its implementation. This is less than optimal supervision by the Sulamu District government and Kupang Regency BAPENDA regarding Land and Building Tax collection activities. This has influenced the public's view of the effectiveness of Land and Building Tax management carried out by BAPENDA, which is responsible for it.

Regarding reporting on the results of PBB payment and collection performance in Oeteta Village, there have yet to be any reports from the Village or the District to the BAPENDA Kupang Regency. The report contains information supported by complete data according to the facts found. The results of PBB billing are formed in Reporting using the Head of the Oeteta Village Government Section, who only records the results of PBB payments and billing and the realization of this year's PBB in the Village tax deposit book. However, the Village needs to provide a report to BAPENDA for accountability. This departs from the theory put forward by Keraf (2001:284) in Rajab (2009), which states that a report is a way of communication in which the author conveys information to a person or body because of the responsibility assigned to him.



Winardi (2000) said that supervision is all activities carried out by managers to ensure that actual results are planned results. Supervision is one of the management functions carried out to ensure and guarantee that the goals and tasks of the organization will be and have been carried out correctly by the plans that have been set. Apart from that, the supervisory function is directed at efforts to minimize the level of errors and violations in the implementation of Land and Building Tax management, which are related to the occurrence of fraud in tax collection, irregularities including waste, violations, obstacles and failures, which should be suppressed as early as possible by BAPENDA.

The research results were that no form of report was submitted from Oeteta Village and Sulamu District to BAPENDA Kupang Regency for accountability; BAPENDA only issued SPPT based on payments from the community. Misappropriations, deviations and violations committed by billing officers if they manually fill in receipts or Tax Object Notification Letters (SPOP) incorrectly or the data is hidden will result in the difference in tax payable being declared with an administrative fine of 25% of the difference. Moreover, suppose the officer commits fraud, irregularities and violations after filling in the receipt or Tax Object Notification Letter (SPOP), and it is not returned to the Taxpayer. In that case, the tax principal will be declared subject to an administrative fine of 25% of the tax principal. The officer's treatment can be known at the end of the year when the payment due date is found in the SPPT. This happened because of less than optimal supervision from the sub-district Government and BAPENDA Kupang Regency. The scope of supervision is focused on tax collectors or Land and Building Tax management employees and aimed at taxpayers as tax objects. The implementation of supervision activities carried out by the Sulamu District office and BAPENDA Kupang Regency is an effort to increase regional income, especially from the Land and Building Tax sector, so by making practical supervision activities regarding the implementation of Land and Building Tax management, it is hoped that it will be able to increase the achievement of targets that have been set each year. Fiscal year.

Land and Building Tax (PBB) has a vital role in supporting national development in general and the development of Kupang Regency in particular, so tax collection must be managed as well as possible to achieve the ultimate goal of taxation. In collecting Land and Building Tax (PBB) carried out by BAPENDA Kupang Regency, the implementation of which is delegated to tax officers in Sulamu District, they must pay attention to fairness in taxation so that people think that paying taxes is no longer a burden that must be avoided. Determining how much tax must be paid by taxpayers must involve them in reflecting the actual situation that does not give rise to any more resistance from Land and building taxpayers (PBB).

This research indicates that, in natural conditions, the supervision carried out in Oeteta Village is good. However, the BAPENDA Kupang Regency and the Sulamu District government could be more optimal and flexible with officers carrying out Land and Building Tax collection activities.

Several people in the community as tax objects admitted that in the realization of the collection, fraud, storage and violations were found by the collection officers, so at the end of the year, it was found in the SPPT that there were still arrears on the community's debts, even though the community had already paid/settled its taxes in the previous year. This angers people and causes them to lose trust in officials and the Government, and they do not want to pay taxes anymore. Some PBB payment receipts were not returned to the Taxpayer, or the officer deliberately filled in the receipt/tax object notification letter (SPOP) incorrectly and incompletely. The data was hidden, and proof of the deposit was not submitted to BAPENDA. After that, the Taxpayer was reprimanded in writing by the Head of BAPENDA as specified in the Warning Letter. There needs to be reports on the realization of PBB payments and collections from the Villages and Districts to be accounted for





by BAPENDA. This results in misappropriation and misuse of money by collection officers in the field.

Based on the description above, it can be found that the implementation of Land and Building Tax Management in Oeteta Village is poor and ineffective due to fraud, irregularities and violations by billing officers or tax collectors. This leak occurred due to weak supervision by the Sulamu District government and Kupang Regency BAPENDA regarding PBB payments and billing, giving rise to a wrong public perception such as tax money being misused by tax officials from citizens as tax objects or so-called taxpayers and the money was used for profit. Officers/employees themselves. The attitude of the PBB collection officer needed to be more honest and transparent because some of the PBB payment receipts were not returned to the Taxpayer, the officer deliberately filled in the SPOP incorrectly and incompletely, or the data was hidden. Proof of the deposit was not submitted to BAPENDA, so the Taxpayer was reprimanded in writing by the Head of BAPENDA as specified in the Warning Letter. This angers people and causes them to lose trust in officials and the Government, and they do not want to pay taxes anymore.

Knowing the existence of sanctions for violating tax norms, the Head of Oeteta Village provided the community with an understanding of the existence of sanctions for violating tax norms. However, the Regional Government, through BAPENDA Kupang Regency, implemented tax amnesty (Tax Amnesty) or the elimination of special administrative sanctions for land and building tax (PBB) delinquents based on the Kupang Regency Regent's Regulation (PERBUP) Number 19 of 2022 concerning the Elimination of Rural and Urban PBB Administrative Sanctions and Letters Kupang Regent's Decree Number 777/KEP/HK/2022 dated September 7 2022. This policy helps the people in Oeteta Village pay off their taxes because taxpayers do not want to pay taxes due to fraud and violations by tax collectors/tax officials. So far, there have been no legal sanctions against the attitude of tax collectors or taxpayers who do not want to pay PBB.

**Factors Inhibiting Land and Building Tax Management in Oeteta Village, Sulamu District, Kupang Regency. Supervision (BAPENDA).** BAPENDA Kupang Regency's supervision and control of tax officials need to be revised and more relaxed, giving rise to a negative public image regarding the misuse of tax money for personal needs.

**Officer's Attitude in Collecting PBB.** Misappropriations, deviations and violations occur by collection officers because PBB payment receipts are not returned to taxpayers, officers deliberately fill out receipts or tax object notification letters (SPOP) incorrectly and incompletely, or data is hidden, and proof of deposit money is not submitted to BAPENDA.

**Tax Sanctions.** Knowing the existence of sanctions for violating tax norms, the Head of Oeteta Village provided the community with an understanding of the existence of sanctions for violating tax norms. So far, there have been no legal sanctions against the attitude of tax collectors or taxpayers who do not want to pay PBB.

## CONCLUSION

The entire description in the results of this research can be concluded and is a comprehensive picture of the results and discussion, which can be presented through Effectiveness of Land and Building Tax Management at the Regional Revenue Agency of Kupang Regency (Case Study in Oeteta Village, Sulamu District, Kupang Regency), is as follows:

- a. Judging from the Input (planning) aspect, it is practical where the resources (facilities) at the Oeteta Village Office have been provided with counters to serve PBB and human resources for RT/RW officers whose human resources, in this case their education and knowledge regarding



Land and building tax collection, are limited. However, they have the competence to communicate well with the taxpayer community.

- b. Judging from the aspect of Throughput (Process), the organization is effective, where the officers can carry out their duties well in managing Land and Building Tax in Oeteta Village, Sulamu District, Kupang Regency, where the performance of officers in managing Land and Building Tax as a whole has carried out their duties well by carrying out their obligations. Moreover, their responsibilities are severe and practical because coordination and cooperation in the Village have provided a tax deposit book. Officers work according to their respective division of duties to achieve the goals that have been planned skillfully and have a high sense of responsibility in managing Land and Building Tax. However, the (process) of mobilization through the implementation of the realization of PBB payments and collection was found by PBB collection officers to be ineffective due to fraud, irregularities and violations by billing officers or tax collectors. This leak occurred as a result of weak supervision by the Sulamu District government and Kupang Regency BAPENDA regarding PBB payments and billing, giving rise to a wrong public perception such as tax money being misused by tax officials from citizens as tax objects or so-called taxpayers and the money was used for profit. Officers/employees themselves. The attitude of PBB collection officers is not honest and transparent because some PBB payment receipts are not returned to taxpayers, officers deliberately fill in receipts or tax object notification letters (SPOP) incorrectly and incompletely, or the data is hidden, and proof of deposit money is not submitted to BAPENDA so that after that the Taxpayer is reprimanded in writing by the Head of BAPENDA as specified in the Reprimand Letter. This angers people and causes them to lose trust in officials and the Government, and they do not want to pay taxes anymore.
- c. The effectiveness of Land and Building Tax Management in Oeteta Village, Sulamu District, Kupang Regency, viewed from the Output aspect (Performance Results) through inadequate supervision and control by BAPENDA towards tax officers, giving rise to a negative public image of the situation. Tax collectors, for example, may misuse money that residents have paid in the form of land and building tax (PBB) for their gain. As a result of weak supervision resulting in leaks in the tax collection system, taxpayers are afraid to pay PBB because of accusations of fraud and violations by collection officers from the District and BAPENDA officials. They believe they pay taxes on Land and buildings to become what they will become, but tax collectors will misuse the tax money to suit their interests. Moreover, no form of report was submitted from Oeteta Village and Sulamu District to the BAPENDA Kupang Regency for accountability.

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