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FACTORS AFFECTING THE EFFECTIVENESS OF RURAL AND URBAN LAND AND BUILDING TAX REVENUE (PBB-P2) IN CENTRAL MALUKU DISTRICT

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Abstract:
This study aims to determine the influence of obedience to taxes, systems and procedures, Taxation, and behavior apparatus taxation to practical reception tax earth and buildings in rural and urban areas (PBB-P2) Central Maluku Regency. The type of research used is quantitative research. Study This study is done with the population all over, which must tax as much as 88,285. Taking samples with a method spread questionnaire based on formula solving to 100 respondents must tax. The hypothesis is tested using multiple linear analyses using the Statistical Product and Service Solution (SPSS) version 29 test tool. Research Results show that obedience to taxes, systems and procedures Taxation, and behavior apparatus taxation is influential, positive and significant as well as, in a way, simultaneous to the practical reception tax earth and buildings in rural and urban areas (PBB-P2). By implication, with notice effectiveness from performance apparatus taxes and increases capacity source Power human beings owned by this Regional Revenue Agency determine services provided optimally to must tax with systems and procedures easy taxation understood by mandatory tax so that makes it easier must tax in do payment tax earth and buildings rural and urban (PBB-P2) and can influence effectiveness reception tax earth and buildings rural and urban areas (PBB-P2).

Keywords: Compliance with taxes, systems and procedures Taxation, behavior apparatus taxation, effectiveness reception tax earth and buildings rural and urban (PBB-P2)

INTRODUCTION

Property taxes in rural and urban areas (PBB-P2) are potential regional revenue sources and contribute to essential regional original income collection, based on Law Number 1 of 2022 concerning Connection Finance between the Central and Regional Governments.

According to Mayadi (2015), the basic principles and primary reasons for transferring land and building taxes from rural and urban (PBB-P2) to regional taxes include: First, theoretically, PBB-P2 is more local (regional origin), visibility, tax object is not transferred, exists connection tightly between payer taxes and who enjoys the results of the invitation. Second, payment of land and building tax transfers to rural and urban areas (PBB-P2) is expected to increase local original income (PAD) and improve the structure of the regional income and expenditure budget (APBD). Third, public services should be improved, and accountability and transparency in managing land and building taxes in rural and urban areas should be improved (PBB-P2). Fourth, based on practice in many countries, PBB-P2 or Property Tax is included in the local tax model.

According to Masitoh (2018:4), the aim is to transfer the management of land and building taxes in rural and urban areas (PBB-P2) become regional taxes by the Regional Tax and Regional Levy Law: 1) Improve accountability maintenance autonomy area; 2) Providing new opportunities

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for regions to impose new levies (adding models of regional taxes and regional levies) ; 3) Providing greater authority in Taxation and joint levies to expand the regional tax base; 4) Give authority to regions in determining regional tax rates; 5) Hand over the tax function as a budgeting and regulatory instrument to the regions.

Managing land and building taxes in rural and urban areas (P BB-P2) to achieve the expected goals requires the role of human resources, which can carry out each related regulation so that it can run well in each implementation. This requires adequate knowledge and expertise in every Land and Building Tax management issue. Land and building tax management in rural and urban areas (PBB-P2), respectively, will influence land and building tax revenues in rural and urban areas (PBB-P2) and will be able to increase the productivity of Regional Original Income (PAD).

In order to implement the provisions of Law Number 1 of 20 22 concerning Relations Finance between Central Government and Regional Government related Management of Regional Taxes and Regional Levies, the Central Maluku Regency Government has established Regional Regulation Number 1 of 20 24 concerning Regional Government Taxes and Regional Levies.

Table 1. Realization Land and Building Tax Revenue Rural and Urban (PBB-P2) Central Maluku Regency 2018-2022

Year	Target (Rp)	Realization (Rp)	Achievements %
2018	2,000,000,000.00	1,858,277,530.00	92.91
2019	4,000,000,000.00	3,415,383,632.00	85.38
2020	4,000,000,000.00	3,529,559,008.00	88.24
2021	4,100,000,000.00	3,365,624,905.00	82.09
2022	4,000,000,000.00	3,409,289,705.00	85.23

Source: BPKAD Central Maluku Regency , 2023

Collection PBB-P2 in Central Maluku Regency 2018 - 2022 is ineffective; the average reached 86.77%. Regional revenues from PBB-P2 should still be optimized by maximizing the potential in the Central Maluku Regency area. The area of Central Maluku Regency, based on data from the Central Statistics Agency, is 11,596.57 KM 2 (eleven thousand five hundred and nine tens six point fifty-seven square kilometers). Based on land and building tax data for rural and urban areas (PBB-P2), Central Maluku Regency currently has this amount letter determination tax annual (SPPT) 88,285 WP, Earth value 269,477,654 M 2, value Building 2,943,201 M 2 with mark Determination of land and building taxes rural and urban areas (PBB-P2) amounting to Rp. 4,929,540,650 (four billion nine hundred and twenty-nine million five hundred and four tens thousand six hundred and fifty rupiahs).

This research aims to explain and discover the factors that influence the effectiveness of land and building tax revenues in Central Maluku Regency's rural and urban areas (PBB-P2). Based on the description above, researchers are interested in compiling research titled " Influencing Factors. " Effectiveness Rural and Urban Land and Building Tax Revenue (PBB-P2) in Central Maluku Regency."

Hypothesis. Based on background back, formulation problem, goal research and approaches, the framework can formulate a hypothesis as follows:

1. Allegedly, awareness must be influential to the adequate reception of tax earth and buildings in rural and urban areas (PBB-P2) in Central Maluku Regency

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2. Suspected systems and taxation procedures managed by the Regional Revenue Agency influence the effectiveness of land and building tax revenues in rural and urban areas (PBB-P2) in Central Maluku Regency.
3. Suspected behavior apparatus Regional Revenue Agency taxation influences the effectiveness of land and building tax revenues in rural and urban areas (PBB-P2) in Central Maluku Regency.
4. Suspected awareness of taxes, systems and procedures, Taxation, and behavior apparatus taxation is an influential way to Effectively land and build tax revenues in rural and urban areas (PBB-P2) in Central Maluku Regency.

Scope Study. This study is included in the thesis. It was carried out at the Central Maluku Regency Regional Revenue Agency, Village Office Namasina, District Namaelo, Lesane Village, Ampera Village, and Village Letwaru in Masohi City District.

Data Types and Sources. Quantitative data is used in research. According to Arikunto (2019:27), quantitative research is a method that requires the use of numbers from data collection, interpretation, and results.

Population and Sample. Sugiono (2015:17) believes that population is an area of generalization in the form of an object or a subject with specific qualities and characteristics. Samples are part of the population. The determination sample uses Slovin's formula. Of the 88,285 mandatory tax earth and buildings in rural and urban areas (PBB-P2) in Maluku Regency, taking 100 respondents. Based on Slovin 's formula, then :

$$n = \frac{N}{1 + Ne^2}$$

$$= \frac{88.285}{1 + 88.285\ (0,1)^2}$$

$$= \frac{88.285}{883,85} = 99,87 \text{ (Rounding 100)}$$

Object Overview Study. Study This was conducted at the Central Maluku Regency Regional Revenue Agency, Village Office Namasina, District Namaelo, Lesane Village, Ampera Village and Village Letwaru in Masohi City District. The researcher has done a procedure application permission study from the Economics Program, Pattimura University Postgraduate Program Number: 13B7/UN13.2.2.4/LT/2023 and Certificate Study from the Unitary Body Nation and Politics Number: 074/28/BKBP/XI/2023. A study held for 1 (one) month counted November 23 – December 22, 2023.

Based on mandatory data, the PBB-P2 tax for Central Maluku Regency on the SISMIOP Application as of June 13, 2023, is 88,285 mandatory tax with mark determination of land and building taxes in rural and urban areas (PBB-P2) amounting to Rp. 4,929,540,650,–– (four billion nine hundred and twenty–nine twenty–nine million five hundred and four tens thousand six hundred and fifty rupiahs). The following is Table 2. Recapitulation of land and building taxes in rural and urban areas (PBB-P2) Central Maluku Regency.

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Table 2. Recapitulation Of Rural and City Land and Building Tax Data Per Central Maluku District Until June 13, 2023

No	Subdistrict	Amount SPPT	Land		Building		Decree PBB
			Wide	NJOP	Wide	NJOP	
			M2	Rp.	M2	Rp.	
1	010 - Teon Nila Serua (TNS)	3,529	31,037,482	30.223.315	71.384	59,588,141	87.142.578
2	020 - Elpaputih Bay	871	1,214,326	4,416,829	22.601	17.470.170	21.563.614
3	030 - Saparua	3,491	1,425,903	16.730.513	125.318	159.211.128	180.650.132
4	040 - Haruku	2,856	1,427,859	3,471,136	111.690	90.646.954	80.014.953
5	050 - Leihitu	7,100	3,332,110	48.693.230	317.249	333.306.307	385.655.996
6	060 - Salahutu	11.468	7,359,209	160.175.743	468.778	699.744.478	968.441.154
7	070 - West Leihitu	3.860	7,876,202	106.901.379	167.912	180.728.594	375.453.527
8	080 - East Saparua	2.697	1.522.559	7.397.358	112.489	120.872.382	107.958.810
9	120 - Band A	5.550	4.833.699	14.037.395	143.496	191.384.816	227.734.526
10	130 - Amahai	8.600	12.535.482	91.993.216	225.913	261.504.052	343.401.534
11	140 - Seramutara	2.638	32,460,004	83.516.595	123.869	109.129.882	272.717.549
12	150 - Tehoru	3.554	9.008.225	9.146.016	115.494	107.980.024	113.451.270
13	160 - Kobi East Sea	9.218	59.289.445	98.704.279	115.742	86.125.186	202.099.206
14	170 - East Semutara Seti	10.213	70.735.388	124,808,461	146.730	124.453.756	274.692.717
15	180 - West Semutara	2.257	16.551.604	24,004,422	28.665	25.000.396	55,798,321
16	190 - Telutih	2.827,00	3.754.125,00	4.537.218,00	95.626,00	97.773.075,00	102.770.502,00
17	200 - Masohi City	5.797,00	2,615,339.00	62.774.453,00	512.374,00	876.329.087,00	1.094.106.895,00
18	210 - Nusalaut	1.759	2,498,693	6,121,798	37,871	30.647.068	35,887,366
	Total	88.285	269.477.654	897.653.356	2,943,201	3,571,895,496	4.929.540.650

Source: Regional Revenue Agency, 2023

Description of the variables studied. Characteristics of the Respondents. The study's respondents must pay PBB-P2 tax in Masohi City District. Table 3 shows the complete statistics of the respondents.

Table 3. Statistical Data Respondent

No.	Characteristics Respondent	Amount Respondent	Percentage
	Gender		
1.	- Man	70	70%
	- Woman	30	30%

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	Total	100	100%
2.	Age		
	-20 – 35 Years	31	31%
	-36 – 50 Years	48	48%
	-> 51 Years	21	21%
	Total	100	100%
3.	Education		
	-Junior High School	2	2%
	-Senior High School	40	40%
	-DII	1	1%
	-DIII	3	3%
	-S1	51	51%
	-S2	3	3%
	Total	100	100%
4.	Work		
	-ASN/ Honorary	47	47%
	-TNI/POLRI	2	2%
	-Self-employed	23	23%
	-Farmer / Trader	14	14%
	-Retired	1	1%
	-Work Other	13	13%
	Total	100	100%

Source: Data Processing Results, 2023

METHODS

Data analysis method. This is a method of statistical calculations done using *SPSS ver. 29* . Analysis This aim is to determine how much influence there is between variable X and variable Y. Variable X (variable independent) is Taxpayer Compliance (X1), Systems and Procedures Taxation (X2), and Behavior Apparatus Taxation (X3). Variable Y (variable dependent) is Effectiveness PBB-P2 Acceptance.

Validity test. It is essential to test the validity of statements in the questionnaires in a study. This is carried out so that the research instruments can be trusted to be valid before being used, so it will be challenging to trust the truth (Sugiyono, 2016, p. 169). A valid instrument is a meaningful tool used to measure and get valid data (measuring).

Testing validity This is done via the SPSS program ver. 29, using *Pearson Correlatio*n, where the value of each indicator statement is produced with score statement indicators in a whole way.

Table 4. Validity Test Results

Variable	Items	Validity test		
		r hits	r table	Note.
Taxpayer Compliance	X1.1	0.734	0.195	Valid
	X1.2	0.701	0.195	Valid
	X1.3	0.782	0.195	Valid
	X1.4	0.755	0.195	Valid

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	X1.5	0.719	0.195	Valid
	X1.6	0.727	0.195	Valid
Tax Systems & Procedures	X2.1	0.813	0.195	Valid
	X2.2	0.795	0.195	Valid
	X2.3	0.844	0.195	Valid
	X2.4	0.746	0.195	Valid
Tax Apparatus Behavior	X3.1	0.781	0.195	Valid
	X3.2	0.764	0.195	Valid
	X3.3	0.814	0.195	Valid
	X3.4	0.771	0.195	Valid
	X3.5	0.749	0.195	Valid
	X3.6	0.785	0.195	Valid
Effectiveness of PBB-P2 Acceptance	Y1	0.646	0.195	Valid
	Y2	0.692	0.195	Valid
	Y3	0.742	0.195	Valid
	Y4	0.688	0.195	Valid
	Y5	0.771	0.195	Valid
	Y6	0.623	0.195	Valid
	Y7	0.694	0.195	Valid

Source: Data Processing Results, 2023

Table 4 results show testing validity in the all-over indicator from Variable Taxpayer Compliance, Systems and Procedures Taxation, Behavior Apparatus Taxation and Effectiveness PBB-P2 acceptance r count > r table. This means the all-over indicator, which had 23 items, was declared valid because it fulfilled the condition shown calculated r value > r table 0.195 (sample of 100 respondents with significance 5%).

Reliability Test. A reliable instrument is one that, if used several times to measure the same object, will produce the same data. An instrument is said to be reliable when its coefficient of minimum reliability is 0.6 (Sugiyono, 2016, p. 184).

Table 5. Reliability Test Results

Variable	Croanbach Alpha	Information
Taxpayer Compliance	0.826	Reliable
Systems and Procedures Taxation	0.812	Reliable
Behavior Apparatus Taxation	0.867	Reliable
Effectiveness PBB Acceptance P2	0.817	Reliable

Source: Data Processing Results, 2023

Table 5 shows the results of the instrument reliability test. All variables marked *Cronbach's Alpha* fulfill the condition marked *Cronbach's Alpha* > 0.6, so the variable used is reliable. Based on established standards previously, all variables used for the study are already reliable.

Normality test. Test this To know if residual values are typically distributed or Not. Test procedures are carried out with the *Kolmogorov-Smirnov* Test, with provisions as follows:

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1. Asymp. Sig < 0.05 means the data is not normally distributed
2. Asymp. Sig > 0.05 means the data is usually distributed.

Table 6. Normality Test Results

			Unstandardized Residual
N			100
Normal Parameters a.b	Mean		.0000000
	Std. Deviation		.91449747
Most Extreme Differences	Absolute		.181
	Positive		.181
	Negative		-124
Test Statistic			.181
Asymp. Sig. (2-tailed)			<,001
Monte Carlo Sig. (2-tailed)	Sig.		<,001
	99% Confidence Interval	Lower Bound	.000
		Upper Bound	.000

a. Test distribution is normal
b. Calculated from data
c. Lilliefors Significance Correction
d. Lilliefors method is based on 10000 Monte Carlo samples with a starting seed of 2000000
Source: Data Processing Results, 2023

Based on Table 6, normality test results with Kolmogorov-Smirnov test obtained mark Asymp. Sig < 0.001 means the data is not normally distributed, then the Variant Test is carried out with the formula as follows:

$$\text{Variance Coefficient Value} = \frac{\text{Standard deviation}}{\text{Mean}} \times 100$$

If the value coefficient variance < 30%, then the data is normally distributed (Norfai, 2020, p. 55).

Table 7. Normality Test Results (Variance Coefficient)

Descriptive Statistics

	N	Mean	Std. Deviation
X1	100	27.28	2.462
X2	100	17.85	1.833
X3	100	26.80	2.482
Y	100	31.49	2.740
Valid N (listwise)	100		

Variable	Variance Coefficient Value	Information
X1	9.03	Normally Distributed Data
X2	10.27	Normally Distributed Data
X3	9.26	Normally Distributed Data
Y	8.70	Normally Distributed Data

Source: Data Processing Results, 2023

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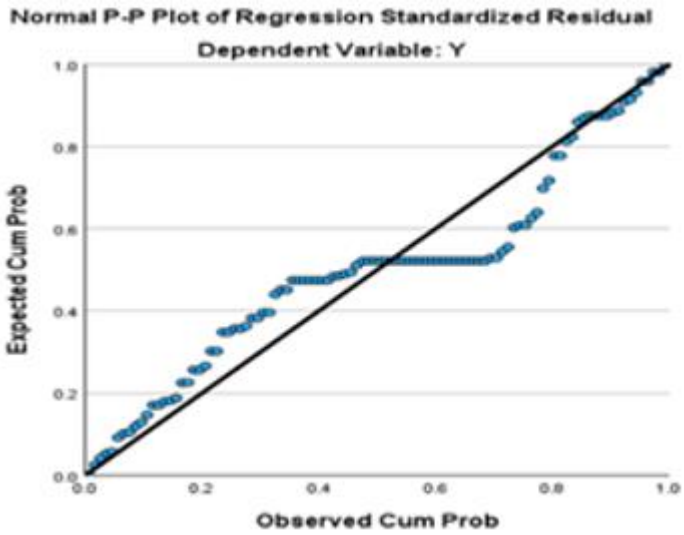
Based on the results calculation mark coefficient variant obtained X1, X2, X3 and Y < 30%, the data is usually distributed.



Source: Data Processing Results, 2023

Figure 1. Normality Test Results

From graph one, you can see that the regression model, i.e., obedience must taxes, systems and procedures Taxation, behavior apparatus Taxation to effectiveness reception tax earth and buildings urban-rural and urban (PBB-P2) respectively whole has to fulfill the assumption of normality because the data is usually distributed, i.e., the dots are spread around the diagonal line and follow the direction of the diagonal line.

Multicollinearity Test. Test assumptions about multicollinearity This is intended To prove or test whether There is or is not a linear relationship between one independent variable and other variables. There is no correlation between fellow independent variables, which can be seen based on tolerance value > 0.1 and VIF (Variance Inflation Factor) value < 10, then said No. There is multicollinearity. Multicollinearity test results can seen in Table 8.

Table 8. Multicollinearity Test Results

Coefficients			
Model		Colinearity Statistics	
		Tolerance	VIF
1	Constant		
	X1	.497	2.011
	X2	.479	2.088
	X3	.532	1.879

a. Dependent Variable: Y
Source: Data Processing Results, 2023

Based on the results, the tests contained in Table 8 show that the whole tolerance value is> 0.1 and VIF value < 10, so it can be concluded that there is no multicollinearity between variable free.

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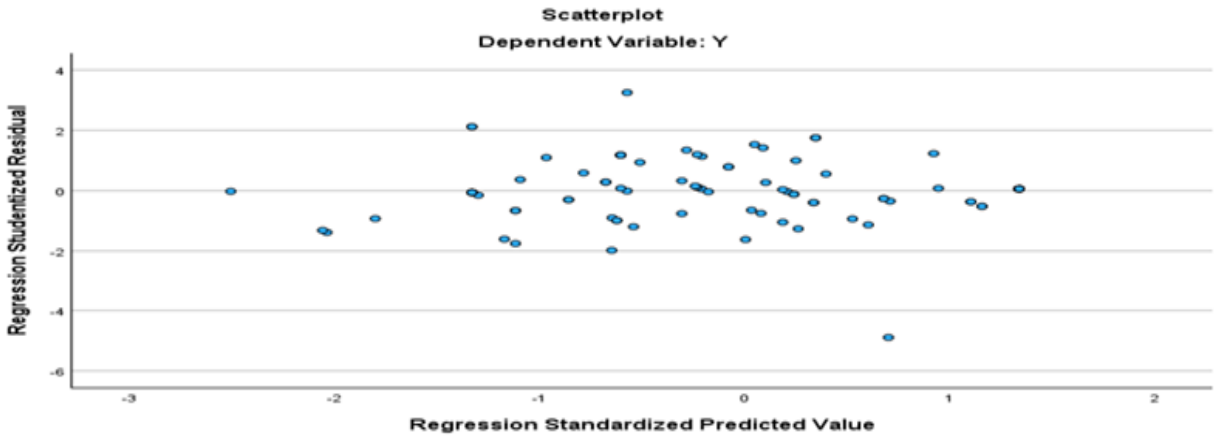
Heteroscedasticity Test. Test assumptions of heteroscedasticity using the Glejser test by regressing the absolute residual with the independent variable. Following Glejser test results:

Table 9. Glejser Test Results

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	2.799	.839		3.335	.001
	X1	-.001	.039	-.004	-.029	.977
	X2	-.040	.054	-.105	-.744	459
	X3	-.055	.038	-.195	-1.449	.151

a. Dependent Variable: ABSRES
Source: Data Processing Results, 2023

Glejser test if the sig value is > 0.05, then there is no symptom heteroscedasticity; If the sig value < 0.05 occurs, symptom heteroscedasticity occurs. Glejser test results showed that the sig value for X1, X2, and X3 > 0.05, then no symptom heteroscedasticity.



Source: Data Processing Results, 2023
Figure 1. Heteroscedasticity Test Results

From Figure 1, you can see that the regression model in the study is not disturbed by heteroscedasticity because There is a clear pattern at the points. The dots are also spread above and below the number 0 on the Y-axis. This means that heteroscedasticity does not occur in the regression model, and all independent variables influence the dependents, namely effectiveness, reception, tax, earth, and buildings in rural and urban areas (PBB-P2).

Hypothesis testing. F Test (Simultaneous Test). F test shows that all independent variables freely included in the model have significant or no significance to variable dependent / bound. If the value significance (α) < 0.005, this model is worthy or fit. If the result is significant, H0 is rejected, and H1 is accepted. If the result is insignificant, H0 is accepted, and H1 is rejected. That matter can also be explained as follows:

a. H0 is rejected if F count > F table
b. H0 is accepted if F count < F table

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Influence in a way simultaneous independent variable compliance must taxes, systems and procedures Taxation, behavior apparatus Taxation to effectiveness PBB-P2 reception is possibly seen as following:

Table 10. F Test Results

ANOVAa						
	Model	**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig**
1	Regression	660 196	3	220 065	255166	<.001[k]
	Residual	82 794	96	862		
	Total	742 990	99			

Source: Data Processing Results, 2023

Based on Table 10, it is known that the F count amounts to 255,166. Meanwhile, F Table (α = 0.05; db regression = 3; db residual = 96) is amounting to 2,699. Because calculated F > Table F is 255.166 > 2.699 or sig value. F < α = <0.001 < 0.05, then the analysis model regression is significant. This matter means H0 is rejected and H1 is accepted, so that can concluded that variable bound (Effectiveness PBB-P2 acceptance) can influenced by variables free (Taxpayer Compliance (X1), Systems and Procedures Taxation (X2), Behavior Apparatus Taxation (X3)).

T-test (T-test). In research, This Known influence variable free in a way Partial to variable bound can be done via t-test with see mark probability. If the value is significant <0.05 or 5%, then H0 is rejected, and Ha is accepted or said influential. If the value is significant > 0.05 or 5%, then H0 is accepted, Ha is rejected, or No influential. T-test results in research. This can seen in Table 11 as follows:

Table 11. T Test Results

	Model	**t**	**Sig.**
1	(Constant)	,435	,664
	X1	8,716	< .001
	X2	8.269	< .001
	X3	5,323	< .001

a. Dependent Variable: Y
Source: Data Processing Results, 2023

Based on Table 11, the above-obtained explanation is as follows:

1. A partial test between X1 (Taxpayer Compliance) and Y (Effectiveness PBB-P2 acceptance) shows t = 8.716. Meanwhile, the t table (α = 0.05; db residual = 96) amounts to 1.985). Because t count > t table, namely 8.716 > 1.985 or sig. t (< 0.001) < α = 0.05, then results testing show that H1 is accepted, which can conclude that Taxpayer compliance impacts the Effectiveness of PBB-P2 Acceptance.
2. A partial test between X2 (Systems and Procedures Taxation) and Y (Effectiveness PBB-P2 acceptance) shows t = 8.269. Meanwhile, the t table (α = 0.05; db residual = 96) amounts to 1.985). Because t count > t table, namely 8.269 > 1.985 or sig. t (< 0.001) < α = 0.05, then from

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results testing, the show that H2 is accepted to conclude Systems and Procedures Taxation influential to Effectiveness PBB-P2 Acceptance.

3. A partial test between X3 (Behavior Apparatus Taxation) and Y (Effectiveness PBB-P2 acceptance) shows t = 5.323. Meanwhile, the t table (α = 0.05; db residual = 96) amounts to 1.985). Because t count > t table, namely 5.323 > 1.985 or sig. t (< 0.001) < α = 0.05, then from results testing, the show that H3 is accepted, which can conclude Behavior Apparatus Taxation influential to Effectiveness PBB-P2 Acceptance.

Analysis Multiple Linear Regression. The multiple linear regression technique was used to test the influence of two or more variables free to one variable bound, such as deep study. This variable free to use is Taxpayer Compliance (X1), Systems and Procedures Taxation (X2), and Behavior Apparatus Taxation (X3) against the variable bound, Effectiveness PBB-P2 Acceptance (Y). Data processing was done using the SPSS ver technique. Twenty-nine regression models were obtained, which are contained in Table 12.

Table 12. Eq Regression

Coefficieu ts"						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
		B	**Std. Error**	**Beta**		
1	(Constant)	500	1 148		435	664
	X1	468	.054	421	8 716	<.001
	X2	608	074	407	8 269	<.001
	X3	.274	.052	249	5 323	<.001

a. Dependent Variable: Y
Source: Data Processing Results, 2023

This research uses interval data for measurement with the Likert scale, so the regression model used is standardized regression. The Likert scale measures obedience to taxes, systems and procedures, Taxation, and behavior apparatus taxation. In standardized regression, the size variable or size of the answer has equalized. Based on Table 12, it is obtained equality multiple linear regression between variables X1, X2 and X3 against Y are presented as follows:

$$Y = 0.500 + 0.468X1 + 0.608X2 + 0.274X3$$

The equation above can be interpreted as follows:

1. A constant value (α) of 0.500 indicates that if without adanaya variable Taxpayer Compliance, Systems and Procedures Taxation, Behavior Apparatus Taxation (X1, X2, X3 = 0), then variable effectiveness reception tax earth and buildings rural and urban areas (PBB-P2) will of 0.500.
2. Coefficient regression (b1) shows that if variable Taxpayer compliance is experiencing an increase of 1 unit, Effectiveness Reception tax earth and buildings in rural and urban areas (PBB-P2) will increase by 0.468. This matter shows that Taxpayer Compliance and Effectiveness of PBB-P2 reception have characteristic connections that are unidirectional and positive. So, if variable Taxpayer compliance increases, variable Effectiveness Reception tax earth and buildings in rural and urban areas (PBB-P2) will also increase and vice versa.
3. Coefficient regression (b2) shows that if variable Systems and Procedures Taxation experiences an increase of 1 unit, Effectiveness PBB-P2 acceptance will increase by 0.608. This shows that systems and procedures of taxation and adequate reception of tax earth and

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buildings in rural and urban areas (PBB-P2) have characteristic unidirectional and positive connections. So, if variable Systems and Procedures Taxation increases, variable Effectiveness Reception tax earth and buildings in rural and urban areas (PBB-P2) will also increase and vice versa.

4. Coefficient regression (b3) shows that if the variable Behavior Apparatus Taxation experiences an increase by 1 unit, the Effectiveness Reception tax earth and buildings rural and urban (UN-P2) will increase by 0.274. This matter shows that behavior apparatus taxation and effectiveness reception tax earth and buildings in rural and urban areas (PBB-P2) have characteristic connections that are unidirectional and positive. So, if the variable Behavior Apparatus Taxation increases, the variable Effectiveness Reception tax earth and buildings in rural and urban areas (PBB-P2) will also increase and vice versa.

Coefficient of Determination (R2). Test this aim To measure how much contribution variable free (Taxpayer Compliance (X1), Systems and Procedures Taxation (X2), Behavior Apparatus Taxation (X3)) against variable bound (Effectiveness Reception tax earth and buildings rural and urban areas (PBB-P2)(Y)) are used R2 value, R2 value like in Table 13 below This:

Table 13. Coefficient Correlation and Determination

Model Summary[1']				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.943*	.889	.885	.929

a. Predictors: (Constant), X3, X1, X2
b. Dependent Variable: Y
Source: Data Processing Results, 2023

Coefficient determination counts significant influences or contributions that are free to variable bound. From the analysis in Table 13, an adjusted R2 (coefficient determination) of 0.885 was obtained. It means that 88.5% is variable Effectiveness PBB-P2 acceptance will be influenced by variables free, that is, Taxpayer Compliance (X1), Systems and Procedures Taxation (X2), Behavior Apparatus Taxation (X3). At the same time, the remaining 11.5% is influenced by other variables that are not researched in the study.

Besides that, in testing, this is also obtained coefficient correlation shows a significant connection between variable fee, that is, Taxpayer Compliance, Systems and Procedures Taxation, Behavior Apparatus Taxation to variable Effectiveness Reception tax earth and buildings rural and urban areas (PBB-P2), R-value (coefficient correlation) of 0.943 where mark correlation This show that connection between variable fee that is Taxpayer Compliance (X1), Systems and Procedures Taxation (X2), Behavior Apparatus Taxation (X3) with Effectiveness Reception tax earth and buildings rural and urban (PBB-P2) incl powerful category because > 0.75 – 0.99.

RESULT AND DISCUSSION

Influence Taxpayer Compliance with Effectiveness Land and Building Tax Receipts Rural and Urban (PBB-P2). Successful Tax Receipt collected by the Central Maluku Regency Regional Revenue Agency is necessary, i.e., as a source of funds for the government area For finance expenses area, where success Is determined by payer compliance tax (Yusril, 2015). Temporary That obedience must tax is mandatory ideal conditions tax compliance regulation taxation in a way accurate and honest. From these ideal conditions, compliance must be defined as something circumstances must

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tax compliance all obligation taxation and implementation of proper Taxation in formal form and material compliance (Harinurdin, 2009).

However, sometimes, in order to increase obedience, taxes and revenues must be taxed, and various policies must be issued by the Central Maluku Regency Regional Revenue Agency, yet what was expected?

Based on the study's results, which tested a hypothesis (t-test), this state's obedience must be influential to the effectiveness of the reception of the PBB-P2 tax, so H1 is accepted. Based on the hypothesis test (t-test) results, Table 11 lists that t count > t table, namely 8.716 > 1.985 or sig. t (< 0.001) < α = 0.05. Based on the hypothesis, it can be said that obedience must be influenced by the effectiveness of the reception of the earth and buildings in rural and urban areas (PBB-P2).

Based on the data processing results of the questionnaire, it can be concluded that respondents in the study understand the related obedience to taxes and the effectiveness of reception tax on earth and buildings, rural and urban (PBB-P2), respectively. The average respondents agreed that all indicator statements from variable obedience must be taxed. Related to the theory legitimacy agreement respondents, it also shows that respondents have understood policy adjusted Taxation with consideration to principles collection fair taxes p This is intended to ensure compliance with tax on payment tax earth and buildings rural and urban areas (PBB-P2). Respondents strongly agreed with obedience must tax, which is a factor important in realizing revenue targets tax earth and buildings rural and urban areas (PBB-P2) and increasingly tall reception tax earth and buildings rural and urban (PBB-P2) than the more tall practical reception tax earth and buildings rural and urban areas (PBB-P2).

Study This shows that obedience must tax in a way partial influence in Central Maluku Regency significant to effectiveness reception tax earth and buildings rural and urban areas (PBB-P2). It means the slighter possibility must tax violate taxation provisions and can obey regulations applicable taxes with obligation payment tax. The Regional Revenue Agency implements Activity Assessment, Verification and Data Collection tax earth and buildings in rural and urban areas (PBB-P2), Activities Verification, Validation and Deletion of Receivables tax earth and buildings in rural and urban areas (PBB-P2) at the same time do socialization to must tax earth and buildings rural and urban (PBB-P2) so must tax understand obligation taxation tax earth and buildings rural and urban areas (PBB-P2), increasingly tall obedience must tax can formed so the more significant its influence to effectiveness reception tax earth and buildings rural and urban areas (PBB-P2).

This is consistent with Ely Maylinda's (2022) research results, which show that obedience must influence the adequate reception of earth and buildings in rural and urban areas (PBB-P2).

Influence Systems and Procedures Taxation To Effectiveness Land and Building Tax Revenue Rural and Urban (PBB-P2). Central Maluku Regency Regional Revenue Agency as Regional Tax Management Regional Apparatus makes efforts to increase reception tax area with updates in field taxation.

Update in system taxation form innovation Good regulations nor activity in frame improved governance tax earth and buildings rural and urban areas (PBB-P2). Regulations as a collection instrument tax earth and buildings rural and urban (PBB-P2), namely Instructions Regent of Central Maluku about Implementation Collection and Deposit tax earth and buildings rural and urban areas (PBB-P2) as well as Circular Central Maluku Regional Secretary regarding Appointment Tax Collection Officer earth and buildings rural and urban (PBB-P2) in the State/ District. Activities carried out, namely the Launching of GEBYAR PBB-P2 (Movement to Pay Land and Building Taxes Rural and Urban), Activities Assessment, Verification and Data Collection tax earth and buildings

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rural and urban (PBB-P2) as well as Activity Verification, Validation and Deletion Receivables tax earth and buildings rural and urban areas (PBB-P2).

Based on the study's results, testing a hypothesis (t-test), this state obedience must have influential significance in the effectiveness of the reception of taxes on earth and buildings in rural and urban areas (PBB-P2), so H2 is accepted. This matter is based on the hypothesis test (t-test) results in Table 11, which states that t count > t table, namely 8.269 > 1.985 or sig. t (< 0.001) < α = 0.05. Based on the hypothesis, it can be said that taxation systems and procedures are influential and significant to the effectiveness of reception tax earth and buildings in rural and urban areas (PBB-P2).

Based on the questionnaire's data processing results, the study respondents understand the related systems and procedures. The average respondent agrees with indicator statement indicators from variable systems and taxation
procedures.

This is consistent with research conducted by Nutriana Indah Sari (2020), who shows that taxation systems and procedures are influential and significant to the adequate reception of tax earth and buildings in rural and urban areas (PBB-P2).

Influence Behavior Apparatus Taxation (X3) with Effectiveness Land and Building Tax Revenue Rural and Urban (PBB-P2). The entire apparatus tax as a state representative is called fiscus (Siahaan, 2010, p. 191). According to Utami and Aji (2015), service apparatus taxation is a method of officer tax service to look after or prepare needs that must be taxed with friendly, fair, firm and responsible answers and can fertilize awareness public about not quite enough answers pay tax. Apparatus tax must be disciplined, polite, friendly, good attitude, good-natured, transparent and open, understanding of regulation applicable legislation, system administration taxation, and standard operational service procedures (SOP). Tax areas in the Service must be taxed. Abilities and behavior apparatus Taxation in good interaction with must tax is basic. Own apparatus tax in serve must be taxed so that an expected increase will be taxed when paying the tax.

Based on the study's results testing a hypothesis (t-test), This state obedience must tax influential significance to effectiveness reception tax earth and buildings rural and urban areas (PBB-P2), so H3 is accepted. Based on the hypothesis test (t-test), results are listed in Table 11, which states that t count > t table 5.323 > 1.985 or sig. t (< 0.001) < α = 0.05. Based on the hypothesis, it can be said that the behavior apparatus Taxation is influential and significant to the effectiveness of reception tax earth and buildings in rural and urban areas (PBB-P2).

Based on the data processing results of the questionnaire, respondents in the study have an excellent understanding of related behavior apparatus taxation. The average respondents agree with all statement indicators from variable behavior apparatus taxation. Central Maluku Regency Regional Revenue Agency in increase service to must tax earth and buildings rural and urban (PBB-P2) with consider range control from condition geographic, then determined by the Decree of the Head of the Revenue Agency Central Maluku Regency about Appointment and Determination Coordinator Implementing in the District, Central Maluku Regent's Decree regarding Formation Unit SISMIOP tasks. To carry out decisions, the source Power man as apparatus Taxation Improving through education-related regulation legislation, documents administration tax area as well as guidance technical.

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Research results: Lina Ariyanti (2023) conducted this research. His research results show that behavior apparatus taxation is influential and significant to the effectiveness of reception taxes on earth and buildings in rural and urban areas (PBB-P2).

Influence Taxpayer Compliance (X1), Systems and Procedures Taxation (X2), Behavior Apparatus Taxation (X3) with Effectiveness Land and Building Tax Revenue Rural and Urban (PBB-P2). Based on the study's results testing a hypothesis (t-test), This state obedience must tax influential significance to effectiveness reception tax earth and buildings rural and urban areas (PBB-P2), so H3 is accepted. This matter is based on the hypothesis test (F test) results in Table 10, which states that the calculated F > Table F is 255.166 > 2.699 or sig value. F (<0.001) < α = 0.005, then the analysis model regression is significant. This matter means H0 is rejected and H1 is accepted, so that can conclude that variable bound (Effectiveness Reception tax earth and buildings rural and urban areas (PBB-P2)) can be influenced by variables free (Taxpayer Compliance (X1), Systems and Procedures Taxation (X2), Behavior Apparatus Taxation (X3)).

In improving governance tax earth and buildings in rural and urban areas (PBB-P2) in Central Maluku Regency, the Regional Revenue Agency constantly endeavors to set Tax Object Sales Value (NJOP) policy consistency, continuity and balance between regions, policies tariff tax earth and buildings rural and urban areas (PBB-P2) so as not to give rise to unrest in society as well as guard quality service to must tax. That matter can be held based on regulation legislation, standards, and operation service procedures (SOP). Tax, administration transparent and accountable taxation, source Power skilled, qualified human beings. Apparatus Taxation as a source Power people in the Regional Revenue Agency must have competence, good intellect, and emotional skills to reach the objective of being a device area PAD producer. Behavior apparatus taxation in Service applies well to must-tax with friendly, fair, firm, and responsible answers. It can also fertilize public awareness about not having to pay taxes. Enhancement service systems and procedures taxation regarding procedures payment tax earth and buildings rural and urban areas (PBB-P2) is also made more accessible through counter payments in the country/ district, Regional Revenue Agency, Bank Rakyat Indonesia as well acceleration digitalization payment tax earth and buildings rural and urban areas (PBB-P2) online. Mobile Tax Services (Lapakling) are carried out in sub-districts in frame optimization reception tax earth and buildings in rural and urban areas (PBB-P2).

By implication, with notice effectiveness from performance apparatus taxes and increases capacity source Power human beings owned by this Regional Revenue Agency determine services provided optimally to must tax with systems and procedures easy taxation understood by mandatory tax so that makes it easier must tax in do payment tax earth and buildings rural and urban (PBB-P2) and can influence effectiveness reception tax earth and buildings rural and urban areas (PBB-P2).

Obedience must taxes, systems and procedures procedure taxation, behavior apparatus Taxation influential in a way simultaneous and significant to effectiveness PBB-P2 acceptance in Central Maluku Regency is appropriate with results research by Komang Aryadi Saputra, I Nyoman Putra Yasa (2022).

Bapenda Optimization Strategy Land and Building Tax Revenue Rural and Urban (PBB-P2). Utilization technology information by the Central Maluku Regency Regional Revenue Agency in PBB-P2 management uses Application System Management Information Tax Object (SISMIOP). SISMIOP is system administration integrated Taxation all over implementation activity tax earth and buildings rural and urban (PBB-P2) based computer start from data collection (registration, data collection and assessment), provision identity (No Tax Object), processing, maintenance, until

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with printing results output in the form of SPPT (Annual et al.), STTS (Receipt et al.) and DHKP (Assembly et al.) as well as Service. The SISMIOP application is one integrated application for the entire business process management administration of tax earth and buildings, rural and urban (PBB-P2), including activity data collection, assessment, billing, receipt, and Service.

In order to optimize reception tax earth and buildings rural and urban areas (PBB-P2), Central Maluku Regency Regional Revenue Agency as one device area contribution income original area carries out activity extensification and intensification tax earth and buildings rural and urban areas (PBB-P2) as following:

1. Appointment and Determination Coordinator Executive of the Central Maluku Regency Regional Revenue Agency in the District based on the Decree of the Head of the Revenue Agency area Central Maluku Regency Number 800/07/SK/BPD/I/2023.
2. Formation unit task System Information Management Tax Object based on Central Maluku Regent Decree Number 970 – 558 of 2003. Unit Task This is formed to increase accountability performance and smooth application of System Management Information Management Tax Object tax data earth and buildings rural and urban areas (PBB-P2).
3. Innovation in frame optimization Land and Building Tax receipts Rural and Urban (PBB-P2):
   - GEBYAR PBB-P2 (Month Movement to Pay Taxes Earth and buildings rural and Urban) in 2023
   - Instructions Regent of Central Maluku Number 973/03/INS/2022 concerning Implementation Collection and Payment of Land and Building Tax Rural and Urban (PBB-P2). The Regent of Central Maluku instructed the Head of Central Maluku Regency Regional Revenue Agency, Village Heads and Heads of State Government and Administrative Affairs throughout Central Maluku Regency to do PBB-P2 levies in each region and so on deposited to the Regional Treasury. Instructing Regional General Treasurer that the process of disbursement of phase II ADD and Operational Funds Ward must attach proof of PBB-P2 deposit with 100% achievement. If he fails to achieve the set targets, He and Village, the Head of the Administrative State Government, must get a recommendation from the Regional Revenue Agency. Disbursement of ADD Phase III and Operational Funds Ward, if tax earth and buildings rural and urban (PBB-P2) is not 100%, then will do cutting as big as arrears and fines tax owed that will be budgeted as silpa year budget next. The Head of the Regional Revenue Agency appoints Coordinator Executor Subdistrict to supervise levies and payments tax earth and buildings in rural and urban areas (PBB-P2). Instructing sub-district heads throughout Central Maluku Regency to supervise collecting and paying tax earth and buildings in rural and urban areas (PBB-P2).
   - Circular letter Central Maluku Regional Secretary Number 900/120/2023 concerning Appointment Collector Officer. The Headmen and Heads of the State Government and Administrative Districts throughout Central Maluku Regency appoint Treasurer Subdistrict and State/State Administrative Treasurer as officers to pick up.
4. Activities Assessment, Verification and Data Collection of Land and Building Taxes Rural and Urban (PBB-P2). Year The 2023 budget has held activity individual assessment in Kota Masohi District, Amahai, TNS, Teluk Elpaputih, Salahutu, Leihitu, West Leihitu, Banda, Saparua, East Saparua, Haruku Island, Tehoru, Telutih, West North Seram, North Seram, East North Seram Kobi and East North Seram Seti Dalam frame assessment, verification and data collection Good earth and building by the Tax Object Sales Value (NJOP). Activity This also implements PBB-P2

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billing, verification, and validation of receivables tax earth and buildings in rural and urban areas (PBB-P2). Activity This Bapenda officers carry out data collection, repeating and updating object and subject data tax earth and buildings rural and urban areas (PBB-P2), implementing reconciliation with treasurer pick up related realization tax earth and buildings rural and urban (PBB-P2) and receivables tax earth and buildings rural and urban areas (PBB-P2) and do billing tax earth and buildings rural and urban (PBB-P2) for must taxes yet pay.

5. Activities Verification, Validation and Deletion of Land and Building Tax Receivables Rural and Urban (PBB-P2). In 2023 it will be implemented activity verification and validation PBB-P2 receivables are calculated 2009 – 2021; results have been set with the Decree of the Head of the Central Maluku Regency Regional Revenue Agency Number 970/21/SK/BPD/VIII/2023 concerning results verification and validation of PBB receivables data for 2009 – 2021 by the Write-Off Team Regional Tax Receivables in the form of based on the Decree of the Regent of Central Maluku Number 970.05.821 concerning Formation of Removal Team Regional Tax Receivables. Verification and validation results in receivables tax earth and buildings rural and urban areas (PBB-P2) have followed up with the Decree of the Regent of Central Maluku concerning Removal of Receivables tax earth and buildings rural and urban (PBB-P2) with mark principal tax owed amounting to Rp. 2,172,473,648 (two billion one hundred seven twenty- -two million four hundred and seven tens three thousand six hundred and four tens eight rupiah) consisting of six 6 (six) categories :
   - Object tax No exists, and the principal tax is owed Rp. 399,334,561,-
   - Recording double/double, principal tax owed Rp. 22,019,834,-
   - Object taxes that have been transferred function become object No hit taxes, principal tax owed Rp. 34,306,691,-
   - Taxpayer No is known for the total and principal taxes owed Rp. 1,334,397,264,-
   - Taxes have been lost, including rights, ownership status, and principal tax owed Rp. 134,771,202,-
   - Object affected taxes disaster nature, conflict social/individual/bankrupt, principal tax owed Rp. 44,6443,096,-
6. LAPAKLING activities. LAPAKLING is a Mobile Tax Service, which is held on the ground Seram Island, namely Masohi City District, Amahai, TNS, Teluk Elpaputih, North Seram, West North Seram, East North Seram Kobi, East North Seram Seti, Tehoru and Telutih. Service This is held in the frame optimization reception tax area. The impact of activity extensification and intensification is that the realization of the reception of tax earth and buildings in rural and urban areas (PBB-P2) in 2023 will reach Rp. 3,660,769,056 (three billion six hundred and six tens million seven hundred and six ninety-nine thousand fifty-six rupiahs) with the percentage of 91.52% of the tax target earth and buildings rural and urban areas (PBB-P2) amounting to Rp. 4,000,000,- (four billion rupiah).

CONCLUSION

Based on the research that has been carried out, it can be concluded as follows:

1. Taxpayer compliance significantly affects the effectiveness of PBB-P2 revenue.
2. Tax systems and procedures have a significant effect on the effectiveness of PBB-P2 revenue.
3. The behavior of tax officials has a significant effect on the effectiveness of PBB-P2 revenue.

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4. Taxpayer compliance, tax systems and procedures, and behavior of tax officials simultaneously influence the effectiveness of PBB-P2 revenue.

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