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Analysis of Land and Building Tax in Palu City, 2018–2023

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ABSTRACT

This study aims to determine and analyze the effectiveness, the magnitude of the contribution, and the growth of Land and Building Tax revenue in Palu City during 2018–2023 by applying a qualitative descriptive method. The findings indicate the level of effectiveness of Land and Building Tax collection from 2018 to 2023. Based on the effectiveness standards established by the Decree of the Minister of Home Affairs (Kepmendagri), the Land and Building Tax in Palu City falls into the less effective category. The role of the Land and Building Tax within local tax revenue also remained very limited throughout the period. This condition resulted from the disasters faced by Palu City namely the earthquake, tsunami, and liquefaction of September 2018 which led to minimal Land and Building Tax payments, as well as economic stimulus measures in the following year in the form of the waiver of tax payments and tax penalties. The growth of Land and Building Tax revenue in Palu City shows a generally increasing trend, although its growth declined temporarily in the aftermath of the September 2018 disaster. The increase after 2022 was driven by improved payment realization as the permanent housing units built by the government at several locations in Palu City became occupied. The Land and Building Tax target consistently increased, influenced by the determination of the tax amount based on the Taxable Sale Value (TSV) of properties in the area.

Keywords: Contribution; Effectiveness; Growth; Land and Building Tax

INTRODUCTION

Locally generated revenue plays a crucial role in the implementation of development, because these funds are the property of the local government, which holds full authority over their management. At the same time, local governments bear a substantial obligation in managing the finances associated with locally generated revenue, since these funds originate from the local community, which is entitled to receive them back in the form of development within its own region. One of the mainstays of locally generated revenue relied upon by local governments is the revenue obtained from the local tax sector (Datu, 2012).

Taxation is a fundamental element in both the economy and the development of a country, consequently, much of a country's progress depends heavily on how effectively taxes are managed. A high potential for tax revenue contributes to national progress, including in Indonesia. Indonesia possesses large sources of tax revenue across various fields, in both the oil-and-gas and non-oil-and-gas sectors. The Land and Building Tax, which depends on individual regions, holds enormous potential in efforts to boost regional revenue. Therefore, the government needs to manage the Land and Building Tax effectively (Fujianti & Sachintania, 2021). In order to strengthen regional autonomy, the government needs to reinforce its reliance on locally generated revenue (Fauziah, 2021). Locally generated revenue is revenue obtained by a region from local taxes, local levies, the proceeds of separated regional wealth management, and other legitimate sources of locally generated revenue, with the aim of providing regions with the opportunity to seek their own sources of funding in exercising regional autonomy as an implementation of the principle of decentralization (Worum, 2018).

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The target and realization of Land and Building Tax revenue during 2020 recorded the highest target of IDR 15,419,035,745 with a realization reaching IDR 8,720,381,025. In 2021, both the target and realization increased, amounting to IDR 15,500,134,510 with a realization of IDR 9,918,623,991. Subsequently, in 2022, the target and realization again showed progress, with a target of IDR 15,850,435,743 and a realization of IDR 12,443,112,925. Taxation serves as a means for the government to obtain revenue, whether directly or indirectly, from the public in order to meet the financing needs of routine expenditures as well as national development and the community's economy. Taxation systems tend to vary over time, following the advancement of society and the state in constitutional as well as socio-economic aspects. One of the taxes that contributes to regional revenue is the Land and Building Tax (LBT). According to Meliala & Oetomo (2010), the LBT is a tax imposed compulsorily on fixed assets under Law Number 12 of 1994. The LBT is one of the state revenue sources with the potential to make a significant contribution compared with other tax sectors, because its tax object encompasses all land and buildings located within the territory of the Unitary State of the Republic of Indonesia.

Based on this description, this study is titled Analysis of Land and Building Tax in Palu City, 2018–2023 and formulates three research questions, namely: (1) how effective was Land and Building Tax revenue in Palu City during 2018–2023; (2) how large was the contribution of Land and Building Tax revenue to the tax revenue of Palu City during 2018–2023; and (3) how large was the growth of Land and Building Tax revenue in Palu City during 2018–2023.

LITERATURE REVIEW

Locally Generated Revenue

Locally generated revenue is revenue produced by a region and collected under regulations established in accordance with the prevailing law. According to Siahaan (2005), decentralization benefits regions endowed with strong natural resources, although its implementation often does not proceed as intended because of the limited resources at a region's disposal (Datu, 2012). According to Halim (2013), locally generated revenue comprises all forms of revenue from the economic sources available within a region, consisting of local taxes, local levies, the proceeds of separated regional wealth management, and other legitimate sources of locally generated revenue.

Local Taxes

A local tax is a tax that must be paid by an individual or entity, levied by the local government without a direct reciprocal service, regulated in accordance with the applicable law, and applied for the welfare of the community. According to Suparmoko (2002), local taxes serve two functions, namely as a source of local government revenue (the budgetary function) and as an instrument for regulating (the regulatory function) the allocation and distribution of economic activity within a region. Local taxes are collected by local governments at the provincial, regency, or municipal level in accordance with the applicable regional regulations, and the proceeds are used to finance the needs of that region.

Local Levies

According to Sutedi (2008), a local levy is a sum of money paid to the state by an individual or entity that uses services provided by the state, and can therefore be interpreted as compensation for the services rendered. According to Siahaan (2010), local levies possess several characteristics, namely: they are charges imposed in accordance with the relevant statutes and regional regulations; their proceeds are deposited into the regional treasury; the payer receives a direct reciprocal service from the respective local government; and they become an obligation whenever a service is provided by the local government and received by an individual or institution.

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Land and Building Tax

When the taxpayer of a given object cannot be clearly determined, the Director General of Taxes is, by law, entitled to identify and designate the tax subject concerned as the taxpayer. The specific provisions include the following: a tax subject who makes use of land and buildings belonging to another party without a legitimate right or agreement is designated as the taxpayer; in the case of a tax object in dispute, the party using the object is deemed to be the taxpayer; and if a tax subject grants authority to another party to manage its land and buildings, the party receiving that authority may be deemed to be the taxpayer.

The objects of the Land and Building Tax comprise land, waters, and the body of the earth for example, plantations, rice fields, farm fields, mines, and yards. A building, as an object of the PBB, is a structure permanently affixed or constructed on land or within waters in the territory of the Republic of Indonesia, used as a place of residence or for business purposes. Under the Land and Building Tax Law, the scope of buildings includes, among others, access roads within a building complex, swimming pools, shipyards and docks, toll roads, luxury fences, gardens, oil storage or refining sites, and sports facilities.

In relation to Land and Building Tax revenue, several measurement concepts are employed, namely effectiveness, contribution, and growth. Effectiveness is a measure of how successful an organization is in achieving its objectives; if an organization is able to meet the targets it has set, it is considered to operate effectively (Mardiasmo, 2004). Measuring effectiveness relates to the tax proceeds obtained compared with the target or potential revenue. For the Land and Building Tax, effectiveness is the measurement of the tax proceeds collected compared with the expected revenue target. According to Wardani (2017), contribution is defined as a payment or donation within an organization. In this context, contribution refers to the share of the Land and Building Tax in locally generated revenue. If the government is able to maximize the sources of Land and Building Tax revenue and its revenue potential increases, its contribution to locally generated revenue will likewise grow. According to Halim (2002), growth is a measure of a local government's ability to maintain and increase its achievements from one period to the next. By understanding the growth of local taxes, in terms of both realization and target, a local government can carry out evaluations in order to formulate future policies. Several prior studies have also examined the Land and Building Tax in relation to regional revenue. Widari (2016), in a study titled An Analysis of Land and Building Tax Revenue on the Regional Revenue of the Surabaya City Government, analyzed Land and Building Tax revenue to determine whether it was able to boost regional revenue in Surabaya City over the 2011–2013 period. Meanwhile, Maskiyah et al. (2023), in a study titled An Analysis of Land and Building Taxpayer Compliance Based on the Realization of Land and Building Revenue at the Regional Revenue Agency of Palu City, concluded that the taxpayer compliance rate in 2020 was 58.6 percent, which falls into the non-compliant category.

METHOD

This study falls into the quantitative category and employs a descriptive method in order to provide a clearer depiction of the Land and Building Tax in Palu City. The research site was the Regional Revenue Agency of Palu City for the 2018–2023 period. The data used are secondary data in the form of the target and realization of Land and Building Tax revenue as well as the local tax of Palu City.

The data analysis method applied is quantitative descriptive analysis, which aims to understand the effectiveness, contribution, and growth of the Land and Building Tax in Palu City by using a number of formulas. Effectiveness is calculated by comparing the realization of Land and Building Tax revenue with its target, using the following formula.

Effectiveness = (Realization of LBT Revenue / LBT Target) × 100%

The results of the effectiveness calculation for Land and Building Tax revenue in Palu City during 2018–2023 were then classified according to the effectiveness criteria presented in Table 1.

Table 1. Criteria for the Effectiveness of Local Tax Revenue

Effectiveness Percentage	Criterion
Above 100%	Highly Effective
90–100%	Effective
80–90%	Fairly Effective
60–80%	Less Effective
Below 60%	Ineffective

Source: Ministry of Home Affairs, Kepmendagri No. 690.900.327 (in Puspitasari, Elfayang, & Ayu, 2014)

The contribution of the Land and Building Tax is calculated by comparing the realization of its revenue with total local tax, using the following formula.

LBT Contribution = (Realization of LBT Revenue / Local Tax) × 100%

The results of the contribution calculation were then categorized according to the contribution-criteria classification presented in Table 2.

Table 2. Classification of Contribution Criteria

Percentage	Criterion
0.00–10%	Very Poor
10.00–20%	Poor
20.00–30%	Moderate
30.00–40%	Fairly Good
40.00–50%	Good
Above 50%	Very Good

Source: Ministry of Home Affairs, Kepmendagri No. 690.900.327 (in Handoko, 2013)

The growth rate of the Land and Building Tax is calculated using the formula proposed by Halim (2002), as follows.

$$Gx = ((Xt - Xt{-}1) / Xt{-}1) \times 100\%$$

Where: Gx is the annual growth rate of the Land and Building Tax; Xt is the realization of Land and Building Tax revenue in year t; and Xt−1 is the realization of Land and Building Tax revenue in the previous year.

Operationally, the Land and Building Tax is an obligation imposed on the ownership, control, and use of land and buildings by an individual or a legal entity. Effectiveness indicates the extent to which the established revenue objectives can be precisely achieved; contribution aims to evaluate how large a role the Land and Building Tax plays in local tax revenue; and growth indicates the extent to which the municipal government is able to maintain and increase the achievements it has attained with respect to local taxes.

RESULTS AND DISCUSSION

Research Results

Analysis of the Effectiveness of the Land and Building Tax in Palu City, 2018–2023

The effectiveness analysis was conducted to measure the extent to which the realization of Land and Building Tax revenue was able to reach the target set for each budget year. The higher the ratio of realization to target, the more effective the collection of that tax. A comparison of the

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target and realization of Land and Building Tax revenue in Palu City during 2018–2023, together with the level of effectiveness and its criteria, is presented in Table 3.

Table 3. Target and Realization of Land and Building Tax in Palu City, 2018–2023 (IDR)

Year	Target	Realization	Effectiveness (%)	Criterion
2018	14,000,000,000	13,684,905,000	97.749	Effective
2019	14,000,000,000	10,964,014,472	78.314	Less Effective
2020	15,419,035,745	8,720,381,025	56.556	Ineffective
2021	15,500,134,510	9,918,623,991	63.991	Less Effective
2022	15,850,435,743	12,443,112,925	78.503	Less Effective
2023	30,000,000,000	21,618,299,191	72.061	Less Effective

Source: Regional Revenue Agency of Palu City, 2024

Based on Table 3, the realization of the Land and Building Tax in Palu City declined during 2018–2020, from IDR 13,684,905,000 in 2018 to IDR 8,720,381,025 in 2020, and then increased again during 2020–2023, reaching IDR 21,618,299,191 in 2023.

The data show that the revenue target grew each year, but this was not matched by the realization achieved. In 2020, a target of IDR 15,419,035,745 was realized at only IDR 8,720,381,025; in 2021, a target of IDR 15,500,134,510 was realized at only IDR 9,918,623,991; and in 2022, a target of IDR 15,850,435,743 was realized at only IDR 12,443,112,925. Because the realization did not meet the target, the collection of the Land and Building Tax during the 2020–2022 period is assessed as still less effective.

Analysis of the Contribution of the Land and Building Tax to the Local Tax of Palu City, 2018–2023

The contribution analysis was conducted to determine how large a role Land and Building Tax revenue played in the total local tax of Palu City. The magnitude of the contribution was obtained by comparing the realization of Land and Building Tax revenue with the local tax for the same year, and then categorizing it according to the contribution-criteria classification. The results of the calculation of the Land and Building Tax contribution to the local tax of Palu City during 2018–2023 are presented in Table 4.

Table 4. Contribution of the Land and Building Tax to the Local Tax of Palu City, 2018–2023 (IDR)

Year	Local Tax	LBT	Contribution (%)	Criterion
2018	111,827,556,000	13,684,905,000	12.238	Poor
2019	108,751,252,000	10,964,014,472	10.082	Poor
2020	114,382,069,000	8,720,381,025	7.624	Very Poor
2021	126,922,423,000	9,918,623,991	7.815	Very Poor
2022	161,224,045,000	12,443,112,925	7.718	Very Poor
2023	200,245,395,523	21,618,299,191	10.796	Poor

Source: Regional Revenue Agency of Palu City, 2024

Based on Table 4, the contribution of the Land and Building Tax to the local tax of Palu City during 2018–2023 averaged around 9 percent, which is relatively low compared with the contribution of other types of local tax. This condition was caused by the earthquake, tsunami, and liquefaction disasters, as well as the policy of reducing the tax burden and abolishing Land and

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Building Tax penalties during the Covid-19 pandemic. The contribution rose again to around 10 percent in 2023 as tax payments through post-disaster permanent housing became active.

Analysis of the Growth of the Land and Building Tax

The growth analysis was conducted to determine the development of Land and Building Tax revenue in Palu City from year to year. The growth rate was calculated by comparing the difference between the revenue realization of the current year and that of the previous year, so that it could be determined whether revenue increased or decreased. The development of Land and Building Tax revenue in Palu City, together with its growth rate during 2018–2023, is presented in Table 5.

Table 5. Growth of the Land and Building Tax in Palu City, 2018–2023

Year	LBT (IDR)	Growth (%)
2018	13,684,905,000	—
2019	10,964,014,472	(19.88)
2020	8,720,381,025	(20.46)
2021	9,918,623,991	13.74
2022	12,443,112,925	25.45
2023	21,618,299,191	73.74

Source: Regional Revenue Agency of Palu City, 2024

Based on Table 5, the period from 2019 to 2020 was one of decline for regional revenue, particularly from the Land and Building Tax, with negative growth figures. However, from 2021 to 2023, the growth of the Land and Building Tax in Palu City increased significantly.

Discussion

The Land and Building Tax is a revenue source of which the greater part around 80 percent is returned to the region concerned. The LBT is imposed on five sectors, namely rural, urban, plantation, forestry, and mining. The role of the LBT for local governments has become increasingly significant with the enactment of the regional autonomy laws both those governing local government and those governing the fiscal balance between the central and local governments as a consequence of the transfer of part of the central government's tasks to local governments. Thus, in addition to obtaining collection funds, local governments receive the proceeds of the LBT in full.

The research results show that the effectiveness of Land and Building Tax collection in Palu City during 2018–2023 fell into the less effective category. In 2018, the effectiveness value was recorded at 97.749 percent, then declined to 78.314 percent in 2019 owing to the large number of taxpayers who did not pay in the aftermath of the earthquake, tsunami, and liquefaction disasters and the Covid-19 pandemic. The decline continued until it reached 56.556 percent (ineffective) in 2020. The Covid-19 pandemic period from 2020 to 2022 further worsened the effectiveness of the Land and Building Tax owing to the weakening of the community's ability to pay taxes. By 2023, effectiveness increased again to 72.061 percent, although it remained in the less effective category. This low effectiveness was influenced by a number of factors, namely: low taxpayer compliance in paying and correctly reporting taxes; a narrow tax base that limits revenue; tax-avoidance practices; a large informal economic sector that is difficult to monitor and to tax; a complex tax administration system; insufficient socialization and taxation education; and a negative perception of the government held by some taxpayers, which affects their willingness to remit taxes.

This finding regarding the not-yet-optimal effectiveness of Land and Building Tax collection is consistent with a number of prior studies. Elviza & Satifa (2016) found that the effectiveness of Land and Building Tax collection in increasing locally generated revenue remained volatile and not yet fully optimal. A similar point was made by Wibisono & Mulyani (2019), who showed that the effectiveness of the Rural and Urban Land and Building Tax (LBT-P2) had not been consistent in supporting locally generated revenue, thereby affirming that the effectiveness of the Land and Building Tax is strongly influenced by taxpayer compliance and regional economic conditions. One of the revenue sources that drives development progress in Palu City is taxation. As a revenue source with great potential, local taxes particularly the Land and Building Tax ought to receive special attention in their management, so that they are able to make a significant contribution to the magnitude of locally generated revenue each year.

The contribution of the Land and Building Tax to the local tax during 2018–2023 remained very poor. This condition resulted from the earthquake, tsunami, and liquefaction disasters of September 2018, which led to minimal tax payments, as well as economic stimulus measures in the following year in the form of the waiver of tax payments and tax penalties. The decline in the contribution from 10.082 percent in 2019 to 7.624 percent in 2020 indicates the direct impact of the Covid-19 pandemic. The contribution then moved within the range of 7.7–7.8 percent during 2021–2022, indicating that the effects of economic recovery efforts were still limited, before finally rising most significantly to 10.796 percent in 2023. The low contribution of the Land and Building Tax to regional revenue has also been found in prior research. Fujianti & Sachintania (2021) found that the contribution of the Rural and Urban Land and Building Tax (LBT-P2) to locally generated revenue remained relatively modest despite its significant potential. In line with this, Widari & Ngumar (2016) concluded that Land and Building Tax revenue had not yet made a maximal contribution to regional revenue, so that optimization of collection was needed for its role to become more significant. This consistency of findings across regions affirms that the role of the Land and Building Tax within the structure of regional revenue still needs to be strengthened.

The growth of Land and Building Tax revenue in Palu City shows a generally increasing trend, although its growth declined temporarily in the aftermath of the September 2018 disaster. The increase after 2022 was driven by improved payment realization as the permanent housing units built by the government at several locations in Palu City became occupied. The Land and Building Tax target consistently increased because the determination of the tax amount is based on the Taxable Sale Value (TSV) of the land concerned. In addition, a number of prior studies likewise affirm the importance of optimizing local tax management in strengthening locally generated revenue. Fauziah (2021) analyzed the effectiveness and contribution of several types of local tax in increasing locally generated revenue and concluded that their effectiveness and contribution depend heavily on the intensity of collection and on taxpayer compliance. Laksmi (2016) found that the contribution of each component of locally generated revenue to the realization of regional revenue varied and could still be increased. Meanwhile, Datu & Rindu (2012) analyzed the factors affecting locally generated revenue and emphasized that strengthening regional revenue sources including the Land and Building Tax is key to a region's fiscal independence in exercising autonomy.

A number of prior studies in various regions also confirm that the effectiveness of Land and Building Tax revenue varies and is strongly influenced by local conditions. Polli (2014) found that the effectiveness of the Land and Building Tax was fairly effective, yet its contribution to regional revenue remained relatively poor. Tambingon et al. (2019); Firmansyah & Nurdiana (2022) highlighted the importance of collection strategy in maintaining the effectiveness of Land and Building Tax revenue. In line with this, Huda & Wicaksono (2021) affirmed that the effectiveness and contribution of the Rural and Urban Land and Building Tax (LBT-P2) need to be continuously improved so that it plays an optimal role in locally generated revenue. The finding regarding the low contribution of the Land and Building Tax is likewise consistent with various prior studies. Chichi et al. (2017); Wardani & Fadhlia (2017); Sulistiana et al.(2022) found that the contribution of the LBT-P2 to locally generated revenue is generally still relatively low, even though the effectiveness of its collection is relatively good. Hartati et al. (2023) found that the effectiveness of the LBT-P2 during 2018–2022 averaged 101.89 percent (highly effective), yet its contribution to locally generated revenue was only 20.64 percent (the moderate category). A similar point was made by Anisa et al. (2019); Nainggolan (2022) affirmed that the role of the Land and Building Tax within the structure of locally generated revenue still needs to be strengthened through the optimization of collection and the improvement of taxpayer compliance. Consistent with this, Maskiyah & Adda(2023) explained that the taxpayer compliance rate in 2020 was 58.6 percent (non-compliant). It can therefore be concluded that the compliance of Land and Building Tax taxpayers at the Regional Revenue Agency of Palu City remains low.

CONCLUSIONS AND SUGGESTION

Based on the results and discussion above, it can be concluded that the effectiveness of Land and Building Tax revenue in Palu City during 2018–2023 falls into the less effective category. This was influenced by the earthquake, tsunami, and liquefaction disasters that struck Palu City in 2018, as a result of which Land and Building Tax payments tended to decline. The contribution of the Land and Building Tax to the local tax of Palu City essentially increased as taxpayer payments grew, but based on the contribution criteria it remained very poor. As for the growth of the Land and Building Tax in Palu City during 2019–2023, it was relatively unsuccessful, since it recorded negative figures during 2019–2020 before turning into a positive trend from 2021 to 2023.

The government is advised to further enhance taxation socialization and attention to taxpayers so that they better understand taxation regulations, thereby improving perceptions of taxation and rendering Land and Building Tax revenue more optimal. The public is expected to increase their awareness of paying taxes honestly and on time in order to help improve revenue and the achievement of Land and Building Tax targets. Future researchers are expected to be able to produce better findings by conducting research over a long-term period, thereby deepening the study of development economics as well as exploring the potential of other tax sources.

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