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Collaborative Governance of Rural and Urban Land and Building Tax (PBB-P2) Management in Makassar City

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Abstract

This study aims to analyze the determinants that influence Collaborative Governance of Rural and Urban Land and Building Tax Management (PBB-P2) in Makassar City using the SWOT (Strengths, Weaknesses, Opportunities, and Threats) approach. Existence of collaborative governance PBB-P2 in Makassar City carried out by the Makassar City Regional Revenue Agency (Bapenda) with stakeholders runs more effectively and is able to increase taxpayer compliance in increasing local revenue. One of the success factors of collaboration of a government organization or agency depends on the resources it has and the support of the internal and external environment that affects it. This research uses a qualitative descriptive approach method with data collection through observation, interviews and document review. The results showed that the determinants that influence Collaborative Governance of Rural and Urban Land and Building Tax Management (PBB-P2) in Makassar City are commitment between actors, trust, technological innovation and information systems, and communication. Strategies to utilize strengths to overcome threats to strengthen collaboration through the commitment of the Makassar City Government and the utilization of technology and information systems in the management of PBB-P2 in Makassar City, Strategies to overcome weaknesses and face threats through the placement of human resources of Bapenda Makassar City in accordance with their respective fields of expertise managing taxes and increasing public trust in tax management in Makassar City, Strategies to overcome weaknesses and face threats through collaboration and technological innovation in the management of PBB-P2 in Makassar City and the development of community participation as taxpayers.

Keywords: Collaboration, Government, Management, Tax, PBB-P2

INTRODUCTION

Taxes are one of the largest sources of state revenue in Indonesia. Taxes play an important role as a source of development financing in supporting economic growth in each region (Rachdianti et al., 2016) . The role of the government and the role of the community is needed to be able to realize the local tax revenue. The source of financing for infrastructure development comes from the tax sector. Therefore, the government in each region continues to try to increase revenue from local taxes in each region (Wijaya, 2023). One type of local tax revenue that has the potential to increase local tax revenue comes from Rural and Urban Land and Building Tax (Zulkifli et al., 2016) . Local taxes include eleven types of taxes, one of which is Rural and Urban Land and Building Tax (PBB-P2). The authority to collect Land and Building Tax previously rested with the Central Government, but with the presence of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, currently the Land and Building Tax collection is then divided into 2 (two), namely Central and Regional, the Central Government is authorized over the PBB sector for Plantations, Forestry and Mining which is deposited through the Directorate General of Taxes, while the Regional Government takes care of the PBB sector for Rural and Urban which is deposited through the Regional Apparatus Organization in charge of Revenue affairs in each region.

The revenue realization of 24 regencies / cities in South Sulawesi in 2021 was IDR 29.1 trillion, lower than in 2020. Realization in 2020 reached IDR 30.74 trillion. This decrease in revenue realization was caused by almost all revenue components, except for local tax revenue, revenue sharing funds, DAK, and adjustment funds which experienced an increase. Nominally, the deep decline occurred in the DAU component which contracted by 4.8 percent at Rp14.66 trillion. The majority of districts / cities in South

Sulawesi experienced a decrease in revenue realization in 2021. On the other hand, Makassar City still remains the largest contributor to revenue realization despite experiencing a decline in realization. Makassar City's share of revenue realization is 11.23 percent of total revenue. The realization value reached Rp3.27 trillion, lower than in 2020 which reached Rp3.33 trillion. This decrease was mainly due to a decrease in financial assistance which reached 79.67 percent from Rp26.02 trillion to Rp5.29 trillion.

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Taxes, especially PBB-P2, legally become the authority of the Regional/City government. The achievement of the target of land and building tax revenue for rural and urban areas (PBB-P2) in Makassar City will be determined by the extent of the efforts made by the Makassar City Government, in this case the authority in the transfer of PBB-P2 is the Makassar City Regional Revenue Agency. Efforts to increase local revenue cannot be separated from the mechanism of the local government system, namely cooperation between the regional head and the regional representative council by means of an integrated approach and not eliminating the identity, duties and functions of each. Therefore, this study tries to analyze and identify the determinants of *Collaborative Governance* of Rural and Urban Land and Building Tax Management (PBB-P2) in Makassar City.

METHODS

The research method used in this research is descriptive qualitative, qualitative research as an investigative process in understanding social problems based on the creation of a holistic picture in analyzing the determinants of collaborative governance of PBB-P2 management in Makassar City using a SWOT analysis approach. Qualitative data is a source of broad and firmly grounded descriptions, and contains an explanation of the processes that occur within the local scope. Qualitative data of this research by following and understanding the flow of events chronologically, assessing cause and effect within the scope of the minds of local people and obtaining many and useful explanations. The research design in this research is a case study. Case study research will be used in this qualitative research by examining a case or phenomenon that occurs in a community environment that is carried out in depth to study the background, circumstances, and interactions that occur because. This research was conducted at the Makassar City Regional Revenue Agency Office as a data source in analyzing the determinants of Collaborative Governance in the management of Rural and Urban Land and Building Tax (PBB-P2) in Makassar City because the Regional Revenue Agency (Bapenda) is a Regional Work Unit (SKPD) of the Makassar City Government which is tasked with collecting, billing and supervising taxes and levies in the Makassar City area, especially the authority to manage PBB-P2 in Makassar City.

Data collection using primary data sources and secondary data sources. Primary data sources are obtained qualitative data from key informants and supporting informants in the Makassar City Regional Revenue Agency Office and collaborating stakeholders can provide information directly, while secondary data sources are obtained from various sources such as documents in the form of policies, performance reports and other authentic data that are considered relevant. Data collection techniques were carried out through in-depth interviews, observation and document studies. The data analysis technique used in this research is the interactive model of analysis. This interactive model was developed by Miles and Huberman qualitative data by describing the phenomena that occur in a solid and in-depth manner, to obtain data holistically and integratively, and pay attention to the relevance of data to the focus and objectives, then in collecting data this research used three data collection techniques, namely data reduction, data presentation and conclusion drawing/verification (Ardiansyah et al., 2023) .

RESULTS

Determinant factors affecting Collaborative Governance of Rural and Urban Land and Building Tax (PBB-P2) Management in Makassar City by linking various elements that affect the effectiveness and success of collaboration between Makassar City Bapenda and related stakeholders in the management of PBB-P2 in Makassar City and analyzing the role of each stakeholder involved in collaboration. In the management of Rural and Urban Land and Building Tax (PBB-P2) in Makassar City using a collaborative governance approach, there are several determinant factors that influence collaboration between stakeholders who collaborate with each other (Nursafitra, 2019). Strong stakeholder commitment has an impact on how stakeholders carry out their duties with full responsibility (Dunggio, 2023).

In addition, building stakeholder trust in each other in ensuring data accuracy and collaboration to benefit all collaborating parties, no one is harmed in the collaboration process and no parties work only to prioritize their personal interests or certain grossups (Arrozaaq, 2016). Trust that includes the confidence of each collaborating stakeholder to fulfill their duties and responsibilities according to the agreement in the MoU and cooperation agreement. Human resources are an important indicator that affects collaborative governance, the capacity of human resources who run collaboration must have adequate knowledge and skills in carrying out their roles and responsibilities starting in terms of taxpayer data collection, data verification, PBB-P2 billing to PBB-P2 reporting. An equally important indicator that is quite influential is to build effective communication between collaborating parties to ensure that the stakeholders involved have a shared understanding of their respective duties and roles, do not conflict with each other due to lack of coordination and build a common understanding to contribute to achieving the common goal of increasing Makassar City PAD through PBB-P2 revenue in Makassar City.

The existence of Collaborative Governance PBB-P2 at the Makassar City Regional Revenue Agency (Bapenda) between stakeholders runs more effectively and is able to increase taxpayer compliance in increasing regional revenue. One of the success factors for the collaboration of a government organization or agency depends on the resources it has and the support of the internal and external environment that affects it. Analysis of the description of Strengths, Weaknesses, Opportunities, and Threats shows that Collaborative Governance in the management of PBB-P2 in Makassar City is still very dependent on the ability to utilize existing strengths, one of which is by collaborating with relevant stakeholders, using technology, and the commitment of the Makassar City Government and Makassar City Bapenda. The SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis strategy of Collaborative Governance of Rural and Urban Land and Building Tax (PBB-P2) Management in Makassar City aims to explore the strengths, weaknesses, opportunities, and threats that can affect the effectiveness of PBB-P2 management in this city. By analyzing the internal and external environment, it will become a critical foundation in designing strategies for the Makassar City Regional Revenue Agency in the management of PBB-P2 using the SWOT analysis method (Strengths, Weaknesses, Opportunities and Threats). The following table shows the SWOT Analysis of PBB-P2 Management in Makassar City.

Table 1. SWOT Analysis of Collaborative Governance of PBB-P2 Management in Makassar City

	Strengths	**Weaknesses**
Threats	Strategies that utilize strengths to overcome threats: • Collaboration between the government and various stakeholders by utilizing strong partnerships with various stakeholders (such as PT. Bank Sulselbar, PT Pos Indonesia, E-commerce, marketplace, Sub-district, Kelurahan, RT / RW) supported by regulations, MoUs and Cooperation agreements. • Technology Utilization by increasing the use of technology-based systems that are more resilient to threats such as cyber attacks and high dependence on technology, by continuously updating and securing digital platforms. • Government Commitment. Ensure consistent and sustainable policies in the management of PBB-P2	Strategies to overcome weaknesses and deal with threats: • Overcoming the shortage of trained human resources at Bapenda, Sub-district and Village levels, RT/RW by providing taxation training, as well as utilizing private sector assistance in terms of training and technical capacity. • Increasing the incentives of tax collection officers in RT / RW as an effort by Bapenda Makassar City to motivate officers to improve their performance in collecting taxes from taxpayers in their area. • Public Trust. Build public trust by implementing a transparent monitoring system, involving the public in the decision-making process and mitigating the risk of misuse of funds or information.

	despite the threat of regulatory changes, by ensuring local regulations remain adaptive and transparent and sustainability in opening up opportunities for cooperation with various parties to increase the revenue of Makassar City.	
Opportunities	Strategies that utilize strengths to exploit opportunities: • Technology Collaboration and Innovation. By utilizing partnerships with the private sector and existing technologies (such as Pakinta) to further develop payment systems, such as QR-based payment systems, e-wallets, or integration with banking platforms. • Development of Community Participation. Using the power of socialization campaigns and more accessible payment systems to increase public tax awareness and improve their participation in the PBB-P2 management process.	Strategies that overcome weaknesses by taking advantage of opportunities • Human Resource Improvement and Training using opportunities from the Makassar City Government program that supports human resource development to improve the ability of tax officials in terms of technology and administration, as well as expanding training programs to the public about tax obligations. • More Intensive Socialization. Improve weaknesses in communication by utilizing digital platforms and social media to expand the reach of socialization to the public.

Source: Processed by Researchers, 2024

In order to develop Collaborative Governance in the management of PBB-P2 in Makassar City, it is important to formulate strategies based on appropriate SWOT analysis by utilizing existing strengths and opportunities, and overcoming weaknesses and threats that arise, so that PBB-P2 management in Makassar City can be more effective, efficient, and transparent, providing great benefits for the development of Makassar City.

DISCUSSION

From the results of the study, it was found that determinant factors affecting Collaborative Governance of Rural and Urban Land and Building Tax Management (PBB-P2) in Makassar City which affect the effectiveness and success of collaboration among others:

Commitment between collaborating actors

Commitment between collaborating actors refers to the extent to which interested actors are willing and willing to collaborate with each other in achieving common goals. Commitment between collaborating actors in the context of *Collaborative Governance of* Rural and Urban Land and Building Tax (PBB-P2) management in Makassar City refers to the seriousness and strong determination of all parties involved, especially the Makassar City Government, Makassar City Bapenda, the private sector, and the community in achieving mutually agreed goals, namely increasing taxpayer compliance and PBB-P2 tax revenue in Makassar City. The commitment of Bapenda Makassar City in managing PBB-P2 is very important. The Makassar City Government must be committed to making policies that support efficiency and transparency in tax collection and ensure that tax regulations are updated regularly so that they remain relevant to the needs and technological developments.

The Makassar City Government's commitment is also reflected in the allocation of adequate budget and human resources to support the tax management system. This includes training for Bapenda employees and upgrading technological infrastructure to facilitate PBB-P2 payments. As important partners in the distribution and receipt of PBB-P2 payments, PT Pos Indonesia and PT Bank Sulselbar must demonstrate that they are committed to working with the Makassar City Government by providing effective and efficient payment services that are accessible to the community, including maintaining integrity in the management of taxpayer data, optimizing distribution networks, and providing payment services that are easily accessible to all levels of society. Stakeholder commitment also means ensuring that cooperation is sustainable with technology and system development that can increase convenience for taxpayers in Makassar City.

The people of Makassar City as taxpayers must also have a commitment to fulfill their obligations to pay PBB-P2 on time and in accordance with existing regulations. The commitment of taxpayers in Makassar City is usually influenced by an understanding of the importance of taxes for the development of Makassar City, as well as the transparency of the allocation of the use of taxes paid. Community commitment can also be seen from the participation and active participation of the community in socialization programs that are usually held by Bapenda, sub-districts and villages as well as the willingness to take advantage of existing payment systems to facilitate taxpayers, be it through the Pakinta application or through other payment channels. The commitment between the government, the private sector, and the community must be followed by more transparent and accountable management. Bapenda as the organization that has the authority in managing PBB-P2 must ensure that funds from tax and PBB-P2 proceeds are used effectively in the development of Makassar City, while the private sector and the community have confidence that they will get real benefits from the tax contributions they have paid in the form of improved public facilities, education, health services, and so on.

Commitment in Collaborative Governance of PBB-P2 management in Makassar City refers to how serious all stakeholders are in carrying out their respective roles and responsibilities. This commitment involves consistent policies, allocation of adequate resources, active participation of the Makassar City community as taxpayers in paying taxes, and the development of technology to facilitate the payment process. All parties must have the same determination in achieving a big goal, namely increasing tax revenue, one of which is PBB-P2 in Makassar City which will support the development of Makassar City. Without a strong commitment from all stakeholders, this collaboration will not run effectively.

Trust

This trust refers to the positive beliefs or assumptions of the Makassar City Community as taxpayers as well as, the Makassar City Government, Makassar City Bapenda and partners (such as the private sector or other institutions) that each party involved acts openly, fairly, reliably, and also in accordance with expectations. Trust is important and plays a key role because in the context of tax management, the public must have confidence that their obligation to pay taxes has been managed properly.

Public trust in the Makassar City Government will be stronger if the Makassar City Government demonstrates transparency in the use of funds obtained from PBB-P2 in Makassar City. The public is likely to pay taxes regularly and on time if there is confidence that the tax funds are used for the development of Makassar City which is more useful, For example, Makassar City Bapenda must be open about the allocation of the use of PBB-P2 funds in various sectors, such as infrastructure, health, education, and so on.The Makassar City Government and Makassar City Bapenda must demonstrate accountability in the management of PBB-P2 tax revenue in Makassar City. This includes a transparent monitoring mechanism, accessible to the public at large to ensure that the proceeds sourced from tax funds have been used properly. Trust will be formed when the public feels there is clear supervision and every action taken by the Makassar City Government can be accounted for.

In the management of PBB-P2 in Makassar City, the trust between Bapenda and related stakeholders (PT Bank Sulselbar, PT Pos Indonesia, E-commerce, Marktetplace, Sub-districts, and Kelurrahan) is important as a medium for distribution and payment services, sending Tax Notices Payable (SPPT) in a timely manner and receiving and managing PBB-P2 payments safely. When there are uncertainties or constraints in the delivery or receipt of PBB-P2 payments, this will reduce public trust in the PBB-P2 payment system in Makassar City as a whole. Build public trust by practicing transparency in the use of tax funds, open reporting of projects financed from tax proceeds in the form of infrastructure improvements or the development of public service facilities.

Innovation in technology and information systems

Advanced and efficient technology and information systems not only simplify administrative processes, but can increase transparency, as well as accountability, and accessibility of PBB-P2 services for the community in Makassar City. In the context of PBB-P2, the right technology will increase the efficiency of tax management and improve the relationship between the Makassar City Government and the private sector, and the community as taxpayers. One of the technological innovations carried out by Bapenda Makassar City is the development of the Pakinta (Integrated digitized tax) application which makes it easier for the people of Makassar City to access information about PBB-P2 obligations and other types of taxes and makes it easier for them to make payments directly through their mobile devices. This Pakinta application will reduce dependence on face-to-face transactions that usually have to be done at the office, which usually makes it difficult for people with busy schedules or long distance constraints from the location of the tax office.

This technological innovation allows tax data to be managed in one integrated system (Riksfardini et al., 2023) . With a connected information system, all data related to PBB-P2 in Makassar City such as taxpayer data, the amount of tax payable, and payment history, as well as other information can be accessed easily by authorized parties in the Makassar City Government and related stakeholders such as PT Pos Indonesia, PT Bank Sulselbar and by the Makassar City Community itself. Integration of the PBB-P2 payment system in various *digital platforms*, for example, mobile device applications, online banking services, or other electronic payment platforms that make it easier for the public to carry out their PBB-P2 payment transactions. This will also reduce the risk of human error in the payment process and accelerate cash flow for the Makassar City Government. Developments in the technology system allow real-time monitoring of PBB-P2 revenue, and facilitate the evaluation and adjustment of policies or strategies in the management of PBB-P2 in Makassar City. Bapenda Makassar City can also find out the progress or obstacles in the collection, so that it can take corrective measures more quickly.

Technological innovation and information systems do play an important role in the management of Rural and Urban Land and Building Tax (PBB-P2) in Makassar City. With a more efficient and innovative information system, Bapenda Makassar City can monitor and evaluate PBB-P2 revenue more effectively, providing better services to the community. These technological and information system innovation factors contribute greatly to the improvement of public tax compliance in Makassar City and contribute to the success of collaboration between the government, the private sector, and the community in managing PBB-P2 for the development of Makassar City.

Communication

Building effective communication is key in creating a common understanding, increasing community participation, and ensuring the success of PBB-P2 management programs (Sinengkeian et al., 2022) . In the context of PBB-P2 in Makassar City, good communication between the government, the community, and other relevant stakeholders (private sector and payment channels) greatly affects how successful PBB-P2 management is. Effective communication will facilitate good relations between the various stakeholders involved in the collaboration, whether the government, the community, the private sector, or working partners in achieving optimal tax management objectives. Effective communication can ensure that the public, as taxpayers, get clearer information about obligations related to PBB-P2 in Makassar City.

Clear communication about the importance of paying their PBB-P2, as well as increasing public awareness of paying their taxes on time. One way to do this is through communication that can build trust between the Makassar City Government and the people of Makassar City by ensuring transparency in the use of funds that have been obtained from PBB-P2. Through good communication, the Makassar City Government can provide clear information to the public about how the PBB-P2 they have paid will be used for infrastructure development in Makassar City and the improvement of public services. Good communication will create a feedback system that allows Makassar City Government to receive input from the Makassar City Community and related sectors about the existing taxation system. The Makassar City Government can also utilize the feedback to improve the existing taxation system, identify shortcomings, and adjust policies that are more responsive to community needs. In addition, evaluation and clearer reporting of changes to policies or programs are important so that people understand that the Makassar City Government is also listening and responding to their needs.

PBB-P2 management in Makassar City requires good collaboration between various parties, including Bapenda, sub-district/sub-district governments, working partners (such as PT Bank Sulselbar, PT Pos Indonesia, marketplace and e-commerce), and taxpayers in Makassar City. Effective communication allows each stakeholder to share information, and clarify roles and responsibilities, as well as resolve existing problems. Good coordination and communication between stakeholders increases the efficiency and effectiveness of PBB-P2 management in Makassar City. Communication not only increases public awareness and understanding of their tax obligations, but also contributes to building public trust in the Makassar City Government, as well as encouraging active participation in tax payments, reducing conflicts and misperceptions, and improving coordination between stakeholders. In addition, effective communication will enable the Makassar City Government to optimally utilize existing technology, create innovations in terms of payment systems, and can also ensure that the tax system is sustainable and also responsive to the needs of the existing community.

The following table illustrates the determinant factors that influence Collaborative Governance in the management of PBB-P2 in Makassar City:

Table 2. Determinant Factors of Collaborative Governance for PBB-P2 Management in Makassar City

Determinant Factor	Description	Influence on Collaborative Governance of PBB-P2
Commitment between Collaborating Actors	Commitment is an agreement between stakeholders to work together in the management of PBB-P2 in Makassar City. Commitment is a long-term commitment that has implications for the success of taxation policies and increasing local revenue in Makassar City.	A strong commitment among actors (government, community, private sector, media, and other institutions) will ensure that each party is responsible and actively involved in the PBB-P2 management process in Makassar City.
Trust	Trust is the belief between actors that each party is carrying out its obligations properly and in accordance with expectations. This also includes the trust of the people of Makassar City in the transparency and accountability of tax management carried out by Bapenda Makassar City.	The trust that is built will facilitate coordination between stakeholders and accelerate policy implementation. People will be more inclined to fulfill their tax obligations if they believe that tax funds are used for transparent and accountable development.
Technology and Information System Innovation	Utilization of modern technology and information systems to support PBB-P2 management, such as e-tax, e-filing, and e-payment systems. Innovation in technology can also include the use of Pakinta applications to analyze tax potential and monitoring systems for transparency.	Technological innovations accelerate tax administration processes, facilitate monitoring of tax payments, and provide greater transparency. Efficient information systems enable integration between data and improve accuracy in PBB-P2 management.
Communication	Effective communication between all stakeholders (government, community, private sector, academia, media, etc.) in sharing information, explaining policies, and responding to questions or problems related to PBB-P2 in Makassar City.	Clear and open communication ensures that each actor understands their roles and responsibilities, and can collaborate effectively. This increases community participation, accelerates policy implementation, and strengthens trust between the parties involved.

Source: Processed by Researchers, 2024

These four determinants, namely commitment, trust, technological innovation, and communication, are very important components in strengthening collaborative governance in PBB-P2 management in Makassar City. Strengthening each of these factors will result in more productive collaboration and can improve taxpayer compliance and transparency of tax management, which ultimately supports sustainable urban development.

CONCLUSION

Based on the conclusions of the research results and to answer the formulation of research problems, as well as the findings of the field research results, it can be concluded that the determinant factors affecting Collaborative Governance of Rural and Urban Land and Building Tax Management (PBB-P2) in Makassar City that affect the effectiveness and success of collaboration include: Commitment between collaborating actors, trust that refers to the positive beliefs or assumptions of the community, Technological innovation and Information systems refer to efficient technology and information systems that not only facilitate administrative processes, but can also increase transparency, accountability, and accessibility of tax services for the community, and Communication refers to building effective communication as the key to creating shared understanding, increasing community participation, and ensuring the success of tax management programs.

Strategies to utilize strengths to overcome threats strengthen collaboration through the commitment of the Makassar City Government and the utilization of technology and information systems in the management of PBB-P2 in Makassar City, Strategies to overcome weaknesses and face threats through the placement of human resources of Bapenda Makassar City in accordance with their respective fields of expertise in managing taxes and increasing public trust in tax management in Makassar City, Strategies to overcome weaknesses and face threats through collaboration and technological innovation in the management of PBB-P2 in Makassar City and the development of community participation as taxpayers, Strategies that overcome weaknesses by utilizing opportunities by increasing the human resources of PBB-P2 collectors in Makassar City and socializing to the community the importance of paying taxes to develop Makassar City through good communication and utilizing social media in expanding the reach of socialization to the community.

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