



Policy Implementation of PBB-P2 Collection in North Morowali Regency

Jein Helvina Ndama^{1*}, M. Nur Alamsyah², Nuraisyah³

^{1,2,3} Master of Public Administration Study Program, Postgraduate Program, Tadulako University Palu, Indonesia

ARTICLE INFO

Article history:

Received March 24, 2025

Revised April 09, 2025

Accepted April 09, 2025

Available online April 09, 2025

Kata Kunci:

Disposisi, Komunikasi, PBB-P2, Pendapatan Asli Daerah, Sumber Daya, Struktur Birokrasi

Keywords:

Bureaucratic Structure, Communication, Disposition, Local Revenue, PBB-P2, Resources,



This is an open access article under the [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license.

Copyright ©2025 by Jein Helvina Ndama, M. Nur Alamsyah, Nuraisyah. Published by CV. Rifainstitut

ABSTRAK

Penelitian ini bertujuan untuk menganalisis implementasi kebijakan pemungutan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kabupaten Morowali Utara, khususnya dalam upaya optimalisasi Pendapatan Asli Daerah (PAD). Pendekatan yang digunakan adalah kualitatif deskriptif dengan teknik pengumpulan data melalui observasi, wawancara mendalam, dan studi dokumentasi. Hasil penelitian menunjukkan bahwa implementasi kebijakan belum berjalan optimal. Komunikasi kepada wajib pajak masih terbatas karena sosialisasi hanya dilakukan melalui perangkat desa, bukan secara langsung kepada masyarakat. Sumber daya fisik tergolong memadai, namun terdapat kekurangan pada aspek sumber daya manusia seperti juru sita dan pemeriksa pajak. Disposisi aparatur berjalan baik, terlihat dari penunjukan petugas dan pemberian insentif berdasarkan regulasi. Struktur birokrasi telah memenuhi unsur SOP dan koordinasi lintas lembaga berjalan cukup efektif. Faktor penghambat pelaksanaan terdiri dari keterbatasan SDM dan rendahnya kesadaran wajib pajak, sedangkan faktor pendukung berasal dari kepemimpinan, keberadaan kantor, serta regulasi yang kuat melalui Perda Nomor 9 Tahun 2023. Penelitian ini merekomendasikan peningkatan kapasitas SDM dan penguatan strategi komunikasi publik untuk mendukung kelancaran pemungutan PBB-P2.

ABSTRACT

This study aims to analyze the implementation of Rural and Urban Land and Building Tax (PBB-P2) collection in North Morowali Regency as an effort to optimize local revenue. A qualitative descriptive approach was applied, with data collected through observations, in-depth interviews, and document analysis. The findings reveal that policy implementation remains suboptimal. Communication with taxpayers is limited, as information dissemination is only conducted through village officials without direct community involvement. While physical resources are generally adequate, human resource shortages—particularly tax bailiffs and auditors—hinder legal enforcement procedures. The disposition of tax officers, including assignment and incentives, is in accordance with applicable regulations and has been effectively managed. The bureaucratic structure reflects essential characteristics, including Standard Operating Procedures (SOPs) and inter-agency coordination. Internal constraints include limited staff capacity and low tax competence, while external challenges involve a lack of taxpayer awareness. On the other hand, supporting factors include strong leadership, adequate infrastructure, and regulatory reinforcement through Regional Regulation No. 9 of 2023. The study recommends strengthening public communication and enhancing human resource competence to improve the effectiveness of PBB-P2 collection.

1. INTRODUCTION

As the coordinator of regional tax management, the Regional Revenue Agency of North Morowali Regency is responsible for managing and collecting various local taxes to optimize Local Own-Source Revenue (PAD). Among the nine types of taxes administered, the Rural and Urban Land and Building Tax (PBB-P2) plays a significant role as a key source of PAD

*Corresponding author

E-mail addresses: fjeindama@gmail.com (Jein Helvina Ndama)

and contributes directly to regional development. This is in line with (Mulyarsa, 2022) findings in Gianyar Regency, where PBB-P2 serves as a crucial financial instrument supporting local fiscal.

In efforts to increase local tax revenues, particularly from PBB-P2, community involvement is essential. The awareness and compliance of taxpayers in fulfilling their tax obligations directly influence the amount of regional revenue collected, which subsequently impacts the available budget for regional development and the welfare of local communities. Similar challenges were observed by (Wicaksono et al., 2022) in Tuban Regency, where taxpayer awareness and administrative coordination were identified as critical factors in the success of PBB-P2 collection.

However, each year, the agency faces recurring challenges, including outstanding PBB-P2 arrears. According to the Budget Realization Report (LRA), the PBB-P2 revenue realization in 2023 only reached 56.46% of the target. This underachievement reflects the Regional Revenue Agency's inability to fully optimize the implementation of tax collection processes. Consistent with this, (Nisa & Rahman, 2019) revealed that although the growth of PBB-P2 revenue in Kendal Regency was positive, its realization often fell short due to inefficiencies in field data and lack of taxpayer participation.

Several obstacles contribute to the low realization of PBB-P2 revenue. These include delays in the distribution of SPPT documents by village authorities, the absence of taxpayers from the registered location, uncorrected errors in land area or value zones, delays in SPPT printing, and insufficient budget allocation for field tax collection activities. Similar structural issues were noted in Gianyar, where limitations in human resources and delayed corrections in taxpayer data led to a backlog of PBB-P2 receivables (Mulyarsa, 2022).

To address these challenges, the local government issued Regional Regulation Number 9 of 2023 concerning Regional Taxes and Levies, as a follow-up to Law Number 28 of 2009. This regulation is expected to serve as a legal basis to strengthen the implementation of PBB-P2 collection and improve revenue realization. (Wicaksono et al., 2022) argue that regulatory reform alone is insufficient without strengthening human resource capacity, optimizing service points, and fostering tax compliance culture.

Despite these efforts, the realization of PBB-P2 revenue in the past three years remains below target: 51.02% in 2022, 56.46% in 2023, and 68.12% in 2024. These figures highlight the need for a more effective approach to identify and resolve internal and external barriers that hinder the success of tax collection policies.

Given the persistent issues in PBB-P2 implementation, this study seeks to explore the contributing factors using Edward III's policy implementation model. This model focuses on four critical variables—communication, resources, disposition, and bureaucratic structure—which are particularly relevant in understanding the challenges faced by the Regional Revenue Agency of North Morowali Regency. As (Pamungkas & Satispi, 2022) emphasized, these dimensions are essential in diagnosing implementation gaps in local government taxation policy.

Accordingly, this study aims to analyze and describe the implementation of PBB-P2 tax collection at the agency and its contribution to improving Local Own-Source Revenue (PAD) in North Morowali Regency.

2. LITERATURE REVIEW

Previous Studies on PBB-P2 Collection

Several studies have examined the implementation of Rural and Urban Land and Building Tax (PBB-P2) in relation to regional revenue. (Samudro, 2017) found that PBB collection in Langkat Regency was affected by unequal implementation across sub-districts. While the research used a similar qualitative method, it focused on spatial disparities,

whereas the current study analyzes institutional and procedural challenges within a single agency.

([Nisa & Rahman, 2019](#)) investigated PBB-P2 collection in Kendal Regency and found that while the growth trend was positive, the realization failed to meet targets in some years. They proposed four strategic priorities for improving performance: taxpayer participation, tax administration, policy structure, and human resource development.

In Tuban Regency, ([Wicaksono et al., 2022](#)) showed that although PBB-P2 collection exceeded the target between 2018–2020, its contribution to PAD was still considered very low. This indicates the need for not just effective collection, but also expansion of the tax base and community engagement.

Public Policy Implementation Concepts

According to Edward III ([Purwanto & Sulistyastuti, 2018](#)), successful policy implementation is influenced by four key variables:

- Communication: Clear transmission of policy goals to implementers and the target group.
- Resources: Availability of human, financial, and technological resources.
- Disposition: The commitment and attitude of implementers toward policy execution.
- Bureaucratic Structure: The presence of SOPs and organizational efficiency.

These four dimensions are commonly used to assess whether a public policy can be implemented effectively and consistently.

Mazmanian and Sabatier in ([Pramono & Sos, 2022](#)) emphasized that implementation should be viewed as a dynamic process that occurs after a policy is declared valid. The success of implementation depends not only on the policy itself but also on the environment, institutional capacity, and target group behavior.

Van Meter and Van Horn ([Agustino, 2017](#)) reinforced this by defining policy implementation as a continuous effort to transform decisions into operational actions. They highlight the importance of actor alignment and institutional support to achieve intended outcomes.

Relevance of the Edward III Model

Given the administrative structure and implementation challenges at the Regional Revenue Agency of North Morowali Regency, Edward III's model is considered the most appropriate analytical tool. The four variables—communication, resources, disposition, and bureaucratic structure—align directly with field-level realities such as limited personnel, ineffective SPPT distribution, and lack of taxpayer responsiveness.

Therefore, this study adopts Edward III's framework to systematically assess the factors influencing the implementation of PBB-P2 collection in North Morowali Regency.

3. RESEARCH METHOD

This study employs a qualitative descriptive method to explore the implementation of Rural and Urban Land and Building Tax (PBB-P2) collection at the Regional Revenue Agency of North Morowali Regency. The research was conducted at the agency's office, which holds primary responsibility for tax management in the region. Data were collected following approval from the Postgraduate School of Tadulako University, Palu. Primary data were obtained through unstructured interviews with key informants and direct observations of field activities. Secondary data were gathered from official documents related to tax collection procedures and performance reports.

The data collection techniques used include observation, in-depth interviews, and documentation. Informants were selected purposively to ensure the relevance and credibility of the information. The researcher acted as the main instrument in interpreting findings through a reflective approach. Data analysis was carried out using Miles and Huberman's interactive model, consisting of data reduction, data display, and conclusion drawing or verification, allowing for a comprehensive understanding of the phenomenon under study.

4. RESULT AND DISCUSSION

This study analyzes the implementation of Rural and Urban Land and Building Tax (PBB-P2) collection at the Regional Revenue Agency of North Morowali Regency using the Edward III policy implementation model. The model identifies four variables: communication, resources, disposition, and bureaucratic structure.

Before discussing these variables in detail, it is important to highlight the actual performance of PBB-P2 collection in the last three years. Based on official records, the realization of PBB-P2 revenue consistently fell below the targeted amounts. The achievement rates are summarized in the following table:

Table 1. Realization of PBB-P2 Collection in North Morowali Regency (2022–2024)

Year	Achievement (%)
2022	51.02%
2023	56.46%
2024	68.12%

These figures indicate that while performance has improved over time, the collection of PBB-P2 has not yet met the expected targets. The gap between target and realization suggests the presence of systemic challenges in policy implementation, which are analyzed below through the lens of Edward III's model.

Communication

Policy communication is a key process for conveying information from policymakers to implementers. Effective transmission ensures that all stakeholders, including implementing officers and target groups, understand the policy's purpose and procedures. According to Edward III (in Suhaya, 2020), policy instructions must be delivered consistently and clearly. Frequent changes or ambiguity in communication can lead to confusion among field-level implementers and the community.

Edward III outlines three dimensions of communication: (1) Transmission, which refers to the dissemination of policies not only to implementers but also to stakeholders such as village officials and taxpayers; (2) Clarity, which ensures that the content and purpose of the policy are easily understood; and (3) Consistency, which prevents contradictory messages that hinder implementation (Widodo, 2013).

In practice, communication regarding PBB-P2 at the Regional Revenue Agency is carried out through face-to-face socialization with UPTB and village officials. These sessions aim to convey information about payment procedures, reporting mechanisms, and the overall collection process. However, findings from interviews and observations indicate that socialization efforts have not been fully effective. Many taxpayers lack awareness about their responsibilities, and some are unfamiliar with the entire process—from SPPT issuance to payment. This low level of engagement is a key factor behind the suboptimal collection performance.

To address this, consistent and direct communication with the community is essential. Enhancing socialization strategies based on transmission, clarity, and consistency will help

increase taxpayer understanding, ultimately improving compliance and supporting collection targets.

Resources

Successful policy implementation depends significantly on the availability and quality of resources, including personnel, facilities, and technology. Edward III emphasizes that even well-communicated policies cannot succeed without adequate support in human and material resources.

Field findings reveal that the Regional Revenue Agency faces limitations in both personnel and facilities. Although administrative staff are assigned to PBB-P2 management, their numbers are insufficient, particularly in areas of reporting and enforcement. The quality and specialization of human resources are more crucial than quantity alone. Staff are expected to handle diverse functions, including service delivery, data management, revenue allocation, IT operations, billing, and supervision.

On the other hand, the agency has made progress in providing adequate infrastructure. UPTB offices are equipped with office buildings, service equipment, SIM-PBB applications, and official vehicles to support field operations. These facilities play an important role in enhancing administrative effectiveness and achieving collection targets.

Disposition

Disposition refers to the attitude, commitment, and motivation of policy implementers. As Edward III in ([Mulyadi, 2015](#); [Mulyarsa, 2022](#)) notes, effective implementation depends on the willingness and discipline of implementers to carry out tasks in accordance with policy objectives.

In North Morowali, the disposition of field-level tax officers is supported by incentive policies as outlined in Perbup No. 5 of 2015. Incentives are distributed based on performance achievements to district and village heads, aimed at increasing the motivation of local officials in fulfilling their tax collection duties. This incentive structure plays a vital role in encouraging consistent implementation and maintaining accountability.

Bureaucratic Structure

Bureaucratic structure, including the presence of Standard Operating Procedures (SOPs) and effective coordination mechanisms, significantly influences policy outcomes. According to Edward III in ([Saputra et al., 2022](#)), strong organizational systems reduce fragmentation and red tape, enabling smoother execution of public programs.

Observations indicate that coordination between the Regional Revenue Agency, sub-districts, and village governments has been implemented effectively. Responsibilities are clearly distributed, and regular communication supports collaboration across these entities. This collaborative structure is supported by Regional Regulation No. 9 of 2023, which provides a regulatory foundation for tax management and interagency coordination.

5. CONCLUSION

The implementation of Rural and Urban Land and Building Tax (PBB-P2) collection in North Morowali Regency is carried out in accordance with Regional Regulation Number 9 of 2023 concerning Regional Taxes and Levies. However, the realization of PBB-P2 revenue has not reached the targeted level due to both internal and external challenges.

In terms of communication, the strategy used by the Regional Revenue Agency remains less effective. Socialization efforts are conducted indirectly through village officials, without

direct involvement from the taxpayer community. The use of conventional, face-to-face communication methods has contributed to low public awareness regarding their obligations related to PBB-P2.

With respect to resources, the agency possesses adequate infrastructure, but lacks essential human resources such as bailiffs and tax auditors. This limitation has hindered the enforcement of procedures such as billing, forced collection, and legal sanctions. As a result, several critical steps in the tax collection process cannot be fully implemented.

Regarding disposition, the appointment of officers and their responsibilities follow proper procedures. Incentives are distributed based on Perbup Number 5 of 2015, which aligns with principles of fairness and rationality. These incentives are adjusted based on workload and regional characteristics, and serve as motivation for improved performance.

Finally, the bureaucratic structure supporting PBB-P2 implementation aligns with Edward III's criteria. The agency has established Standard Operating Procedures (SOPs) applicable to all regional taxes, including PBB-P2. Coordination between the Regional Revenue Agency, sub-districts, and villages has been implemented effectively, ensuring collaborative efforts in line with the applicable regulations.

6. REFERENCES

- Agustino, L. (2017). *Dasar-Dasar Kebijakan Publik (Cet. 1)*. Alfabeta.
- Mulyadi, D. (2015). *Public Policy Implementation: Concepts and Applications in Indonesia*. Gava Media.
- Mulyarsa, I. B. M. (2022). Implementasi Kebijakan Pemungutan Pajak Bumi dan Bangunan Pedesaan dan Perkotaan (Pbb-P2) di Kabupaten Gianyar. *Journal of Contemporary Public Administration (JCPA)*, 2(1), 6–12.
- Nisa, S., & Rahman, Y. A. (2019). Study of the Collection and Potency of Rural and Urban Land and Building Tax. *Efficient: Indonesian Journal of Development Economics*, 2(1), 354–361. <https://doi.org/10.15294/efficient.v2i1.28448>
- Pamungkas, Y. A., & Satsipi, E. (2022). Implementasi Kebijakan PBB Perdesaan dan Perkotaan di Provinsi DKI Jakarta. *Matra Pembaruan*, 6(1), 57–67. <https://doi.org/10.21787/mp.6.1.2022.57-67>
- Pramono, J., & Sos, S. (2022). *Kajian Kebijakan Publik: Analisis Implementasi dan Evaluasinya di Indonesia*. Unisri Press.
- Purwanto, E. A., & Sulistyastuti, D. R. (2018). *Metode Penelitian Kuantitatif, Untuk Administrasi Publik, Dan Masalah Masalah Sosial*. Gaya Media.
- Samudro, N. A. (2017). *Implementasi Pemungutan Pajak Bumi dan Bangunan Terhadap Peningkatan Pendapatan Asli daerah (Studi pada Kecamatan Stabat Kecamatan Binjai Kabupaten Langkat)*.
- Saputra, A. S., Suryoto, S., & Sutikno, C. (2022). Implementasi Kebijakan Penanggulangan Stunting di Kabupaten Purbalingga. *Publikauma: Jurnal Administrasi Publik Universitas Medan Area*, 10(2), 162–170.
- Wicaksono, G., Kusumaningrum, N. D., & Safitri, P. A. R. (2022). EFFECTIVENESS ANALYSIS OF THE LAND AND BUILDING TAX OF RURAL AND URBAN AREAS (PBB-P2) CONTRIBUTION TO LOCAL OWN-SOURCE REVENUE (PAD) OF TUBAN REGENCY. *International Journal of Multidisciplinary Research and Literature*, 1(1), 7–13. <https://doi.org/10.53067/ijomral.v1i1.1>
- Widodo, J. (2013). *Public Policy Analysis: Concepts, Theories and Applications*. Media Pressindo.