Analysis of the Policy Discourse of the Regional Revenue Agency (Bapenda) in Determining the Valuation of Land Sales and Purchases in Palopo City

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Abstract

This research examines the policy discourse analysis of the Regional Revenue Agency (Bapenda) in determining the valuation of land sales and purchases in Palopo City. The main focus of the research is to analyze how the policy discourse is constructed, implemented, and its impact on the process of determining the value of land buying and selling transactions. Using a critical discourse analysis approach and qualitative research methods, this research collected data through in-depth interviews with Bapenda officials, notaries and the public, as well as analysis of related policy documents. The research results show that the land assessment policy discourse in Palopo City is influenced by various factors, including the interest in increasing local revenue, property market dynamics, and community socio-economic considerations. This research also reveals the gap between formal policies and implementation in the field, as well as identifying challenges in achieving a balance between optimizing regional income and justice for the community. These findings provide an important contribution to the development of more effective and fair regional revenue management policies.

Keywords: Analysis, Policy Discourse, Regional Revenue Agency

Introduction

Determining the assessment value in land buying and selling transactions is a crucial aspect in regional revenue management which has significant implications for the regional economy and community welfare. The Regional Revenue Agency (Bapenda) of Palopo City, as the institution responsible for managing regional

income, has a strategic role in determining assessment policies which not only have an impact on optimizing local original income (PAD) but also on the dynamics of the property market and community economic activity.

In the context of regional autonomy, the ability of regional governments to manage sources of income is an indicator of fiscal independence. Determining the assessment value of land is an important instrument in optimizing revenues from the taxation sector, especially Land and Building Rights Acquisition Fees (BPHTB). However, the complexity in determining the assessed value cannot be separated from various interacting factors, including market dynamics, socio-economic aspects, and the need for justice and legal certainty.

This research is motivated by the phenomenon of a gap between the assessment value determined by Bapenda and the market value prevailing in society. This gap often causes problems in the land buying and selling transaction process, which in turn can affect the investment and development climate in Palopo City. On the other hand, there is a need to optimize regional income through determining realistic and measurable assessment values.

The aim of this research is to analyze in depth how the land assessment policy discourse is constructed and implemented by the Palopo City Bapenda, as well as identifying the factors that influence this process. Furthermore, this research also aims to reveal the impact of this policy on various stakeholders and identify strategies to achieve a balance between optimizing regional income and the interests of the community.

Implementation and Practice Gaps Academic studies show that policy discourse construction often faces gaps between formulation and implementation in the field. Researchers such as Fischer and Gottweis (2012) identify that policy discourse constructed at the political elite level is not always in line with reality at the practical level. This gap arises due to several factors, including different interpretations by implementers, limited resources, and the complexity of the local context. Empirical studies conducted by Hajer (2009) show how discourse construction can create "storylines" that influence how policies are interpreted and implemented by various actors.

Impact on Various Stakeholders The construction of policy discourse has various implications for various stakeholders. Research shows that dominant discourses in policy can benefit certain groups while marginalizing others. Fairclough (2013) analyzes how the construction of policy discourse can create unequal power relations between policy makers and target groups. Studies in developing countries show the importance of considering the voices of marginalized groups in the construction of policy discourse to achieve more inclusive and equitable outcomes.

Policy Development Challenges and Opportunities Academic literature identifies various challenges in discourse-based policy development. The complexity of social problems, political dynamics and limited institutional capacity are the main challenges faced. However, recent studies also show opportunities for development through deliberative and participatory approaches. Schmidt (2008) emphasizes the importance of "discursive institutionalism" in understanding how ideas and discourse can drive institutional change. The use of technology and new media also opens up opportunities for the construction of discourse that is more inclusive and responsive to society's needs.

Academics emphasize the importance of a critical approach in analyzing the construction of policy discourse. They highlight the need to pay attention to the socio-political context, power relations, and the distributive impact of the constructed policy discourse. Future policy development needs to consider these aspects to create more effective and equitable results.

This literature review also shows that the successful construction of policy discourse depends on the ability to bridge the gap between theory and practice, build meaningful dialogue with various stakeholders, and develop mechanisms that can accommodate the complexity of contemporary policy problems.

Method

This research uses a qualitative approach with critical discourse analysis (CDA) methods. This approach was chosen because of its ability to reveal power relations and social constructions inherent in public policy. The discourse analysis model used refers to Norman Fairclough's theoretical framework which views discourse as a social practice related to institutional and situational contexts.
Research Location and Time

The research was carried out in Palopo City, South Sulawesi, with a focus on the Palopo City Regional Revenue Agency (Bapenda) Office. Data collection was carried out during the period January to June 2024.

Data collection technique
1. In-depth Interview
- Interview with Bapenda officials (5 informants)
- Interview with notary/PPAT (3 informants)
- Interviews with land purchase and sale transaction actors (10 informants)
- Interviews with community leaders (5 informants)

2. Document Analysis
- Regional regulations related to determining assessment value
- Bapenda's internal policy documents
- Historical data on land buying and selling transactions
- Related policy evaluation reports

3. Field Observation
- Observation of the process of determining the assessment value
- Observation of policy implementation in the field
- Observation of interactions between officers and the public

Data analysis is carried out through several stages:
1. Data reduction through the process of selecting and simplifying data
2. Presentation of data in the form of descriptions and matrices
3. Critical discourse analysis with three dimensions:
- Analysis of policy texts
- Analysis of discursive practices
- Analysis of social practices

4. Verification and drawing conclusions

To ensure the validity of the research, triangulation techniques were used:
1. Triangulation of data sources
2. Triangulation of data collection methods
3. Triangulation of theory
4. Member checking with key informants

Results and Discussion

Construction of Land Assessment Policy Discourse

The research results show that the land assessment policy discourse in Palopo City is constructed through complex interactions between various interests and considerations. Analysis of policy documents and interviews revealed several key findings:

1. Regional Revenue Management Paradigm The land assessment policy discourse in Palopo City is dominated by the regional revenue optimization paradigm. This is reflected in policy documents which emphasize the importance of increasing PAD through determining "optimal" assessment values. However, research finds that the definition of "optimal" is often interpreted differently by various stakeholders.
2. Land Value Construction The process of determining the land assessment value involves various technical and non-technical considerations. Influencing factors include:
- Market value of land
- Regional zoning
- Accessibility and infrastructure
- Regional development potential
- Socio-economic considerations of society

Policy Implementation and Practice Gaps
The research identified several gaps between formal policies and implementation in the field:

1. Discretion in Determining Value
There are discretionary practices carried out by officers in determining the assessment value, which is often influenced by:
- Pressure to achieve revenue targets
- Consideration of the taxpayer's economic condition
- Socio-political relations

2. Negotiation Mechanism
Research reveals the existence of informal negotiation practices in determining assessment value, which involves:
3. Bapenda officers
4. Notary/PPAT
5. Sellers and buyers
3. Resistance and Adaptation
Communities develop various adaptation strategies in facing taxation policies, including:
- Filing a formal objection
- Informal negotiations
- Transaction delays
- Search for alternative transaction mechanisms

Policy Impact on Socio-Economic Dynamics
1. Economic Impact
- Changes in land buying and selling transaction patterns
- Influence on land market prices
- Implications for investment and development

2. Social Impact
- Changes in public perception of Bapenda
- The emergence of adaptive practices in transactions
- Influence on social relations

3. Institutional Impact
- Changes in procedures and work mechanisms
- Development of institutional capacity
- Adaptation of the monitoring system

Policy Development Challenges and Opportunities
1. Internal Challenges
- Limited human resource capacity
- Information systems that are not yet optimal
- Coordination between institutions
2. External Challenges
- Property market dynamics
- Community resistance
- Changes to national regulations

3. Development Opportunities
- Digitalization of the taxation system
- Database strengthening
- Development of participatory mechanisms

Conclusion

Based on the research results, it can be concluded that the land assessment policy discourse in Palopo City is the result of a complex interaction between the interests of increasing regional income and the socio-economic realities of the community. The construction of this policy discourse is influenced by various factors, including regional revenue management paradigms, property market dynamics, and socio-economic considerations.

Policy implementation shows a gap between formal regulations and practice in the field, which is characterized by the emergence of discretionary practices and informal negotiation mechanisms. This indicates the need for policy reformulation that is more adaptive and responsive to the needs of various stakeholders.

The impact of land assessment policies can be seen in various aspects, ranging from economic dynamics to social and institutional changes. The main challenges in policy implementation include limited institutional capacity, community resistance, and the complexity of coordination between institutions.

Recommendation
1. Development of an integrated information technology-based assessment system
2. Strengthening public participation mechanisms in determining assessment values
3. Increasing the human resources capacity of Bapenda
4. Development of more effective monitoring and evaluation mechanisms
5. Reformulation of policies that are more adaptive and fairer

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