

## Implementation Of Land And Building Tax (PBB) Reduction Policy For Individual Taxpayers In Palembang City

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### **Abstract**

#### **Keywords:**

Policy Implementation, Land and Building Tax (PBB), Canons of Taxation, Palembang City, Individual Taxpayers.

*Objective:* This study aims to analyze the implementation of the Land and Building Tax (PBB) reduction policy for individual taxpayers in Palembang City based on the principles of Adam Smith's Canons of Taxation. Furthermore, this study aims to identify factors influencing the success of implementation and compare the realization of the policy across three recipient criteria: the underprivileged, retirees, and veterans. *Method:* This study used a qualitative descriptive method with a field study approach in Palembang City. Data were collected through direct observation, documentation, and in-depth interviews with eight key informants, including the Head of the Palembang City Regional Tax Management Agency (Bapenda), relevant technical officials, and taxpayer representatives from each category. *Data analysis techniques* included data condensation, data presentation, and drawing conclusions, the validity of which was tested through source triangulation. *Results:* The research findings indicate that the policy implementation has been quite successful, meeting four main aspects: (1) Equality, through factual verification of taxpayers' economic conditions and the provision of inclusive services for vulnerable groups; (2) Certainty, based on the legal basis of Mayoral Regulation No. 5 of 2020 and SOPs that guarantee a 7–14-day service time; (3) Convenience of Payment, through the provision of digital payment channels and e-commerce; and (4) Economic of Collections, which has successfully increased compliance and reduced tax arrears. However, there is a gap in implementation, with pensioner criteria dominating applications compared to veterans and low-income groups. *Implications:* The results of this study suggest the need for more extensive outreach, especially for veterans and low-income groups, to minimize information gaps. For policy practitioners, it is recommended to accelerate the transition to full digitalization to reduce reliance on physical documents and increase administrative efficiency. Future research could expand the scope to corporate taxpayers or analyze the effectiveness of policy communication at the grassroots level.

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## INTRODUCTION

Taxes are a crucial fiscal instrument, serving as the primary source of state revenue to finance development and improve public welfare. Within the framework of regional autonomy, Land and Building Tax (PBB) is a vital component of Regional Original Income (PAD) to achieve fiscal independence. However, in practice, the government faces a dilemma between optimizing revenue and balancing the economic burden on the community. In Palembang City, the PBB reduction policy is regulated through Mayoral Regulation Number 5 of 2020 to provide relief for low-income residents, retirees, and veterans. The main issues that arise are fluctuations in the number of applications and disparities in tax realization across taxpayer criteria, with certain groups, such as retirees, far more dominant than veterans or the poor. This indicates obstacles in policy implementation that could trigger social injustice if not addressed appropriately.

Previous studies in fiscal policy have generally focused on analyzing the effectiveness and contribution of Land and Building Tax (PBB) to Regional Original Revenue (PAD) in various regions. For example, research in Yogyakarta shows that despite the high effectiveness of PBB revenue collection, its contribution to PAD remains relatively low. Other studies highlight that regional tax optimization is often hampered by administrative inefficiency and low collector awareness. On the other hand, research on national fiscal policy tends to discuss expansionary policies and their impact on national debt or macroeconomic growth. However, these studies often ignore the micro-implementation aspects of equity and accessibility for vulnerable groups, specifically in tax reduction procedures at the local level.

There is a clear gap between the potential for property tax (PBB) reduction policies and their implementation on the ground. Although regulations such as Mayoral Regulation No. 5 of 2020 already exist, data shows fluctuations in compliance and disparities in achievement across taxpayer criteria in Palembang City. Previous research has focused more on general revenue target achievement figures without delving deeply into how Adam Smith's Four Maxims principles Equality, Certainty, Convenience of Payment, and Economics of Collections are applied to property tax (PBB) reduction services. Few studies have evaluated how the digitalization transition at the Palembang City Regional Revenue Agency (Bapenda) interacts with the still-mandated physical administrative barriers, potentially hampering policy efficiency for the poor.

Based on these gaps, this study aims to analyze the implementation of the PBB reduction policy for individual taxpayers in Palembang City and identify the factors influencing it. Specifically, this study also compares the achievements of low-income citizens, retirees, and veterans to assess the fairness of their distribution. The novelty of this study lies in the use of the Four Maxims approach to evaluate the effectiveness of the PBB reduction policy at the regional level. Furthermore, the focus on specific groups (the elderly, the disabled, and veterans) provides a humanitarian and inclusive dimension rarely discussed in fiscal policy studies, which are typically purely quantitative.

## METHODS

This study uses a qualitative research method with a descriptive approach. This design was chosen because it is highly appropriate for answering research questions that focus on the policy implementation process in depth, factually, and accurately in the field. Through a qualitative approach, researchers can provide a systematic overview of the phenomenon of PBB reductions without focusing solely on numbers, but rather on the social and administrative realities that occur.

The subjects of this research were stakeholders directly involved in the PBB reduction policy in Palembang City. Subject selection was conducted purposively to ensure the accuracy of the information. Eight informants were recruited, consisting of representatives from the bureaucracy and the community:

- a. Head of the Palembang City Regional Tax Management Agency (BPPD).
- b. Head of the PBB & BPHTB Division of the Palembang City BPPD.
- c. Head of the PBB Sub-Division of the Palembang City BPPD.
- d. Taxpayer representatives from the Veteran, Retiree, and Low-Income categories.

The primary instrument in this research was the researcher herself (human instrument). Data were collected through three main techniques systematically arranged for replication:

- a. Observation: Direct field observation to observe service phenomena and tax object verification.

- b. Interviews: Using face-to-face interviews with open-ended, unstructured questions to elicit in-depth information from informants.
- c. Documentation: Data collection through official archives, laws and regulations (such as Mayoral Regulation No. 5 of 2020), annual reports, and relevant reading sources.

The collected data was analyzed qualitatively to provide precise interpretations. The analysis steps included:

- a. Data Condensation: Selecting, focusing, and simplifying field data into key indicators such as Equality, Certainty, Convenience of Payment, and Economics of Collections.
- b. Validity Testing (Triangulation): To ensure validity, this study utilized source triangulation. Researchers compared data from observations, interviews, and documentation, and checked the consistency of information from various informants. This process ensured that the research results were scientifically sound and had a high degree of reliability.

## RESULTS AND DISCUSSION

### Research Findings on the Implementation of the Property and Building Tax (PBB) Reduction Policy in Palembang City

This section outlines research findings obtained through observations, interviews, and field documentation to analyze the implementation of the PBB reduction policy for individual taxpayers. Based on the data collected, the implementation of this policy is reviewed using four key indicators from Adam Smith's Canons of Taxation theory: Equality, Certainty, Convenience of Payment, and Economics of Collections.

#### 1. Equality Aspect

The equality aspect emphasizes that tax burdens must be balanced with the taxpayer's economic capacity. In Palembang City, equity is implemented through adjustments to the Land and Building Tax (PBB) deduction based on three main criteria: low-income residents, retirees, and veterans.

Field findings indicate that the Palembang City Regional Revenue Agency (Bapenda) conducts direct validation by checking the actual conditions of taxable objects to ensure policies are on target. The Head of Bapenda stated that his office not only receives applications but also conducts field surveys to assess the economic background of the community.

Furthermore, accessibility for vulnerable groups has been enhanced by providing priority services for the elderly and people with disabilities, including special waiting rooms and staff assistance to reduce administrative barriers.

#### 2. Certainty Aspect

The principle of certainty requires legal certainty regarding the subject, object, rate, and procedure for tax payment. The legal basis used is Mayoral Regulation (Perwali) Number 5 of 2020.

Based on interviews, procedural certainty is guaranteed through internal Standard Operating Procedures (SOPs) that detail the terms and service deadlines. The application completion process has a measurable timeframe, between 7 and 14 days. Taxpayers can also monitor the status of their applications through the regional tax application application or the hotline.

#### 3. Convenience of Payment

The Palembang City Government strives to provide easy access for taxpayers to fulfill

their obligations. This is achieved through a comprehensive communication strategy, utilizing social media, websites, banners, and coordination with neighborhood units (RT) and neighborhood associations (RW).

The payment system has been developed digitally, allowing residents to pay through various e-commerce channels such as Tokopedia and Shopee, in addition to official bank counters. This proactive information service aims to minimize the psychological burden on taxpayers and encourage voluntary compliance.

#### 4. Economic Aspect of Collections (Collection Efficiency)

This aspect emphasizes administrative cost efficiency and human resource optimization. Data shows that Bapenda continues to provide technical guidance and information systems training for officials to expedite the data verification process.

A significant impact of this reduction policy is a decrease in tax arrears. Because paying off arrears is a primary requirement for applying for a PBB reduction, taxpayers are motivated to pay off their previous year's tax debts to receive relief in the current year. This creates a positive trend in ongoing regional tax compliance.

### Discussion

The discussion of this research integrates field findings with sound tax principles. Overall, the property tax (PBB) reduction policy in Palembang City meets the requirements of fairness and legal certainty, although challenges remain in digitizing physical documents.



Sumber : Diolah penulis berdasarkan data BPPD Kota Palembang.

The disparity in recipient numbers across criteria indicates the need for more intensive outreach, particularly for veterans and underprivileged communities who may not have been fully exposed to policy information. However, administratively, the use of an integrated information system has successfully reduced the risk of manual errors and expedited bureaucracy, aligning with local government efforts to improve the quality of public services.

### DISCUSSION

#### Research Discussion on the Implementation of the Land and Building Tax (PBB) Reduction Policy for Individual Taxpayers in Palembang City

This research aims to comprehensively examine the implementation of the Land and

Building Tax (PBB) Reduction Policy for Individual Taxpayers in Palembang City. The analysis of this policy implementation focuses not only on normative and administrative aspects, but also on the extent to which the policy achieves the goals of fairness, certainty, convenience, and efficiency in tax collection. Therefore, this research utilizes the theoretical framework of Adam Smith's Canons of Taxation as a basis for analysis, which remains relevant today in assessing the quality and effectiveness of tax policies. The four main principles of the Canons of Taxation—Equality, Certainty, Convenience of Payment, and Economics of Collection—serve as analytical aspects to assess the implementation of the PBB reduction policy in Palembang City.

### **1. Equality Aspect**

The principle of equality emphasizes fairness in tax collection, particularly the balance between the tax burden borne by taxpayers and their economic capacity. In the context of the Land and Building Tax (PBB) reduction policy, this aspect is crucial for assessing the extent to which the policy provides protection and benefits to specific community groups, such as low-income taxpayers, retirees, and veterans, without neglecting the principles of horizontal and vertical justice.

Based on field findings, the implementation of the equality aspect in Palembang City is realized through adjustments to PBB reductions based on economic capacity. The Palembang City Regional Revenue Agency (Bapenda) conducts direct verification of the actual conditions of taxable objects to ensure eligibility for tax reductions. Furthermore, the principle of inclusivity is implemented through the provision of priority services for vulnerable groups, such as the elderly and people with disabilities, which includes direct assistance by officers and the provision of special waiting rooms. This demonstrates the local government's commitment to reducing barriers for people with literacy or physical limitations.

### **2. Certainty Aspect**

The certainty aspect relates to legal and administrative certainty in the implementation of the PBB reduction policy. This certainty includes clarity regarding requirements, procedures, application mechanisms, and the timing and amount of reductions received by taxpayers. Implementation in Palembang City is based on clear regulations, namely Mayoral Regulation Number 5 of 2020 and binding internal Standard Operating Procedures (SOPs).

There are 13 main stages in the PBB reduction application procedure, starting from taxpayer reporting to the delivery of the decision in the form of a reduction decree or rejection letter. The certainty of the application completion time is set at 7–14 days, which guarantees service and reduces uncertainty for the public. Dissemination of these regulatory changes and criteria is also carried out in stages, down to the neighborhood unit (RT) and neighborhood unit (RW) levels to minimize misperceptions among the public.

### **3. Convenience of Payment**

The convenience of payment aspect focuses on the level of ease perceived by taxpayers in fulfilling their tax obligations. In Palembang City, this aspect is realized through an integrated multi-channel service system, which allows payments to be made through bank counters, e-commerce platforms such as Tokopedia and Shopee, and other digital channels.

In addition to technical convenience, this policy also demonstrates time flexibility. The extended payment period and advance notice of the due date reflect a policy orientation that takes into account the economic conditions of the community. This aligns with Adam Smith's view that tax collection should be as close as possible to the taxpayer's ability to pay without

creating an excessive burden. Friendly and proactive information services through social media and call centers also enhance taxpayer convenience during the administrative process.

#### **4. Economic Aspects of Collections**

The economic aspect of collections focuses on the cost efficiency of tax collection, both from the perspective of local governments and taxpayers. The discussion covers administrative cost efficiency, optimization of personnel and system resources, and the policy's impact on compliance.

The findings indicate that the Land and Building Tax (PBB) reduction policy in Palembang City is in a transition phase toward a digital system. Although the use of physical files is still required for formal verification, the availability of digital tax services has begun to reduce transportation costs and queue times. Increasing the capacity of officials through technical training on PBB data updating applications has also helped expedite the verification process and minimize manual errors.

A significant impact of this policy has been increased payment compliance and a reduction in tax arrears over the past two years. The requirement to pay arrears as a prerequisite for submitting PBB reductions creates an effective compliance mechanism, as taxpayers are encouraged to settle past obligations to receive future relief. This policy serves not only as a fiscal instrument but also as a social instrument that builds positive relationships between local governments and the community through perceptions of fairness.

## **CONCLUSION**

Based on the research and discussion on the implementation of the Land and Building Tax (PBB) Reduction Policy for Individual Taxpayers in Palembang City, the following critical conclusions can be drawn:

### **1. Implementation Achievements Based on the Canons of Taxation Principles:**

- a. Equality Aspect: The policy reflects the principle of justice by providing fiscal protection for vulnerable groups (the poor, retirees, and veterans) through a factual field verification mechanism. However, there are still gaps in achievement across criteria, with retirees dominating applications, while veterans remain relatively low and stagnant.
- b. Certainty Aspect: Implementation has a strong legal basis through Mayoral Regulation Number 5 of 2020 and clear internal SOPs with 13 stages of service procedures. This provides legal certainty and time for taxpayers in accessing their tax reduction rights.
- c. Convenience of Payment: The Palembang City Government has successfully provided a multi-channel service system, from physical counters to digital channels such as e-commerce, providing flexibility for the public according to their characteristics and needs.
- d. Economic Collections: This policy is in the digital transition phase, gradually reducing tax collection costs by reducing physical queues and taxpayer transportation costs through digital tax services.

### **2. Strategic Impact of the Policy:**

The PBB reduction policy has proven effective not only as a fiscal instrument but also as a social and psychological tool that increases voluntary compliance. The requirement to pay off arrears before applying for a reduction creates an incentive mechanism that has successfully reduced the trend of tax arrears in the past two years.

### **3. Contribution to Knowledge:**

This research strengthens Adam Smith's Canons of Taxation theory in the context of regional public policy, demonstrating that the balance between equity and convenience can be a key driver of tax compliance at the local level without disrupting regional revenue stability.

### Suggestions and Recommendations

Based on the conclusions above, the author formulates several recommendations for future policy improvements and further research:

**Strengthening Full Digitalization:** The Palembang City Regional Revenue Agency (Bapenda) is advised to accelerate the transition to a fully digital PBB administration system to eliminate the reliance on physical documents, which has historically posed an administrative barrier.

**Proactive Services for Veterans:** Given the low achievement of Veteran criteria, the government needs to implement outreach or special mobile services to assist these veterans in the tax reduction application process, taking into account their physical limitations.

**Human Resources Capacity Development:** Continuous technical training is needed for officials, particularly in data analysis and information technology, to ensure the tax information system remains reliable even under high traffic.

### Recommendations for Further Research:

Further research is expected to examine the implementation of the PBB reduction policy in the Corporate Taxpayer sector to compare it with the individual sector.

Further studies are needed on the effectiveness of policy communication through social media in improving tax literacy among the community at the neighborhood (RT/RW) level.

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