

REGIONAL CULTURAL DEVELOPMENT STRATEGY TO IMPROVE TAX SERVICE QUALITY RELATED TO RIGHTS FOR LAND BUILDING IN BEKASI CITY

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Abstract

The problem in this study is the quality service strategy on the cost of land and property taxes (*Bea Perolehan Hak atas Tanah dan Bangunan/BPHTB*) has not been effective yet. Aim and purpose of this study is to investigate regional cultural development strategy to improve tax service quality related to right for land building in Bekasi City. The research methods used a deductive analysis with a type of research is qualitative, and is chosen to be obtain the real data and to be able to examine deep research issues and achieve the significant research findings. Based on analysis, there were strategy factors which can improve quality of land and building tax services in Bekasi city, there were structural development, development or simplification strategies, infrastructure development strategies, cultural development strategies and entrepreneurship development strategies, however in implementing has not been effective yet, there are cultural development strategies and entrepreneurial development factor, which still has a problem with increasing the quality of tax service to the cost of land and property in Bekasi city, nor has it been able to provide the best possible public service in particular with regard to the taxing territory revenue rights for land and buildings in the Bekasi city.

Keywords: *Service Quality, Cultural Development Strategy, Entrepreneurial*

I. Introduction

As a form of the political manifesto of the reformation, one of which is embodied in Decree of the Minister of State Apparatus Empowerment Number: EP/25/M.PAN/2/2004 concerning General Guidelines for Compiling the Community Satisfaction Index of Government Service Units, that has now been replaced with Law Number 23 of 2014 concerning Regional Government. In addition, the 2004 decree on financial equalization between the state and the government has been issued. With the legislation in effect, the administration became the full authority of the county or city. The new paradigm has been introduced, that is, through laws of government that embrace a vast, viable, and responsible system of autonomy. In the second quarter of 2007, the company's net profit in the first quarter of 2007 fell to IDR 38.3 trillion from IDR 68.9 trillion in the same period last year.

The price of regional autonomy, dynamic and responsible are needed for regional

development funding. With a spirit of empowerment and autonomy, the region was required to finance its government arrangements independently. Certainly by excavating potential income revenues in the region or better known as native incomes.

As for the regional income resources already set normally in the local government act, which are:

1. Native income (*Pendapatan Asli Daerah/PAD*) consists of regional taxes; Retribution region, Local company produce as well as some legal PAD's.
2. A donation fund or a transfer fund from the federal government includes public allocations (DAU), allocation funds (dDAK), tax returns and a fund for natural resources.
3. Other legitimate territory incomes consist of government or third party grants that are not binding, state tax returns, adjustment fund, and

provincial tax revenues as well as financial aid.

The Law Number 28 of 2009 concerning Regional Taxes and Regional Levies on land tax and retribution represents the principle of the close list tax collection and retribution of the region, where local governments are limited in authority in adding new resources and retribution. It is intended to anticipate the high cost economy in societies to generate economic growth. Furthermore, this law has been changed fundamentally by charging free of dozens of charges of previously charged areas, call it population service, permits and other services. This emphasizes implicitly that the local government will not only authorize collections, but more than the local government is required to make changes on the tax and retribution paradigm that has long tended to be viewed only as collecting sources of revenue, but should be viewed as tax and retribution as a service to the community.

Applicable the law number 28 of 2009 on county tax and local retribution contributes to increased tax revenues. It composes with regard to the addition of new kinds of taxes, the expansion of the tax base, and the freedom of tax tariff. One of the central taxes that is transferred to the regions based on this law is Fees for Acquisition of Land and Building Rights (BPHTB). The positive impact of this tax diversion is that BPHTB revenue which was originally a central tax where local governments only receive tax revenue sharing, currently the results of BPHTB revenues are fully received by the Regency / City Government. This is a kind of benefit for municipalities and regencies with high property business growth, including Bekasi city.

The Bekasi city revenue agency has a role to implement its tax collection and zoning fees for land and building (BPHTB), as seen from the decree of 2014 to 2018, there was always been an increasing. The target and realization of BPHTB 2014 through 2018 can be seen at the table 1 below:

Table1. Target and Realization of BPHTB Bekasi City in 2004-2018 Periode

Kind of BPHTB Tax/ Year	Target	Realization	%	Number of Tax Payer
2014	Rp. 266.798.153,300	Rp. 275.102.400,480	103,11	23,249
2015	Rp. 293.976.648,384	Rp. 310.133.291,648	105,50	22,535
2016	Rp. 314.349.964,600	Rp. 300.224.891,811	95,51	20,380
2017	Rp. 381.738.842,300	Rp. 444.913.068,974	116,55	21,069
2018	Rp. 400.211.207,169	Rp. 454.174.897,765	113,48	23,602

Source: Bekasi Region Income Agency, 2018

Based on the target data and the realization of the Bekasi City BPHTB, it can be seen that during 2014-2018 the Bekasi City BPHTB revenue has always succeeded in achieving the planned target. The percentage of BPHTB revenue from year to year during 2011-2014 has always succeeded in exceeding 100% except in 2016. This data showed that the performance of the Bekasi City Regional Revenue Agency in managing BPHTB taxes has been very good base on achievement of its targets, but apart from this it turns out that there are still many

frauds and violations committed by BPHTB taxpayers.

The effectiveness of the acquisition of BPHTB can be known by comparing the realization of acceptance with a set target, which is the real potential. According to the previous two opposing realities, on the one hand, BPHTB's acquisition has always met its intended target, and on the other hand, BPHTB's acquisition is still not optimal as a result of the tax payers' violation. This directed the question whether the BPHTB target established by the Bekasi regional revenue agency has been in line with its real

potential or not. Another thing to take care of is contribution related.

Specifically researchers are still seeing some of the problems still occurring in the tax on land and building (BPHTB) tax collection activities, which include the following:

1. The discovery of several new documents made by the BPHTB administration has been false, the discovery of several transactions made by citizens is still below the selling value of tax goods (NJOP), so the transaction price, land and or buildings that are reported to be inadequate, such as data being filed on only the bare ground according to the United Nations, but conditions have changed where buildings are already being built. This is the result of a lack of staff spirit in the work.
2. It was found that several transactions carried out by the public were still below the Sales Value of the Tax Object (NJOP), so that the transaction price was not reasonable. This is done by the community to reduce the amount of the BPHTB imposition value. Even though it has been explained in detail in the Bekasi City Regional Regulation Number 03 of 2011 concerning Fees for Acquisition of Rights to Land and Buildings Article 7 paragraphs 1 and 2 concerning the basis for the imposition of Fees for Acquisition of Land and Building Rights is NPOP. NPOP is the amount of the value / price of the tax object which is used as the basis for imposition of taxes. It is the average price obtained from buying and selling transactions that occur fairly, and if there is no sale and purchase transaction, NJOP is determined by comparing prices with other similar objects, or new acquisition value, or replacement NJOP. If the NPOP is unknown or lower than the NJOP used in the imposition of Land and Building Tax in the year the acquisition is made, the basis for imposition is Land and Building Tax NJOP. and Building, then the NJOP of Land and Building Tax can be issued by

BP2D and is only temporary. This is due to a lack of employee morale at work.

3. There is an underpayment of BPHTB files because the transaction has been carried out for a long time but has only just processed BPHTB. Land and / or buildings that are reported are not suitable, such as the data submitted is only vacant land according to the Land and Building Tax Payable Tax Return (SPPT PBB) but the conditions have changed where there are buildings. The community feels reluctant to carry out the BPHTB administration process, for various reasons. So that when you are going to take care of the sale and purchase deed or the management of certificates or transfer of rights, then you can re-arrange them using the BPHTB Regional Tax Deposit (SSPD) for the old tax year so that the term underpayment occurs. For example, as follows: A taxpayer submits SSPD BPHTB in the 2011 tax year. Within a period of 5 (five) years, it turns out that the SSPD BPHTB audit results are not correct. For the underpaid tax, BP2D issues a Regional Tax Underpayment Assessment Letter (SKPDKB) plus administrative sanctions. If within a period of 5 (five) years after the tax owed, new data and / or data that have not been disclosed have been found which have resulted in an increase in the amount of tax owed, the Regional Head or appointed official may issue an Underpayment of Regional Tax Assessment. Additional (SKPDKBT). This is due to the lack of speed of employees in providing services.

Taxes are the transfer of wealth from the people to the government which is collected based on law which can be enforced without receiving direct compensation, which is used to finance general expenses and as a means of encouraging, hindering or preventing to achieve goals that are outside the sphere of State finances.

There are two types of tax functions, namely, the budget function, taxes as a means of entering funds into the state treasury in accordance with applicable laws,

as well as the regulatory function, in which taxes are used as a means to achieve certain goals outside of financial sector. The tax benefits, among others, are the main source of state revenue as well as a means of equalizing income or redistribution from high economic communities to those with lower economies. (Pasolong, 2010)

The condition of BPHTB regional tax services organized by the Bekasi City Regional Revenue Agency has not been able to provide optimal services to the community. This has prompted the Bekasi City Regional Revenue Agency to make various efforts to improve services. In formulating a strategy to improve services, we must pay attention to the strategic management process so that the goals can be achieved. Public service can be defined as providing services (serving) the needs of people or communities who have an interest in the organization in accordance with predetermined basic rules and procedures.

The government is essentially a service to the community. It is not created to serve itself, but to serve the community and create conditions that allow every member of the community to develop their abilities and creativity in order to achieve common goals. Therefore, the public bureaucracy has the obligation and responsibility to provide good and professional services Rasyid (2010)

Public services by the bureaucracy are a manifestation of the function of the state apparatus as public servants as well as as state servants. Public services (public services) by the public bureaucracy are intended for the welfare of the people (citizens) of a welfare state (Rasyid (2010)). The quality of service is the level of excellence expected and control over the level of excellence in meeting the customer's wants (Tjiptono, 2019). Quality service is the whole characteristic and quality of any action or performance that one party offers to the other cannot basically be seen as affecting its ability to satisfy, manifest or implied needs.

Two major factors affect the quality of services, namely service and when the

service is received or rendered according to the expected service, the quality of service is well calculated. If the service received exceeds expectations of the customer, then the quality of services is calculated as the ideal quality. Whereas if that is received lower than expected, then quality of services is poorly calculated. The quality of services, therefore, depends on the ability of the provider to meet his customers consistently.

There are basically five dimensions used to assess the quality of service, (Tjiptono, 2019) which are:

1. Direct evidence (tangibles), including physical facilities, equipment, personnel, and means of communication.
2. Reliability, which is the ability to give promptly, accurately, and satisfies service.
3. Responsiveness (responsiveness), which is the desire of the staff to help patients and to render responsive service.
4. Assurance (assurance), including the knowledge, ability, courtesy, and trustworthiness of the staff; Free from danger, risk or doubt.
5. Empathy (empathy), includes easy relationships, good communication, personal attention, and understanding of patients' needs.

The task of the government is to provide services that satisfy the public (customers) even though today's society is increasingly critical of the services provided by the government. But the government cannot simply provide services according to their wishes without paying attention to the aspirations of the community (customers) as the parties being served. Satisfaction refers to a pleasant experience when a desire is fulfilled.

Satisfaction occurs as a result of the influence between all attitudes, skills / knowledge, experience, suggestions and service procedures (Muliawaty, 2013). It is a consideration or an assessment of the services provided by producers to consumers. Considering that service is essentially directed to meet customer needs,

there is a relationship between service and customers. Community satisfaction requires several aspects:

1. Attitude: reflects how someone in the apparatus feels something about his job;
2. Skills / Knowledge: the skill in question is the ability of the apparatus to carry out certain physical and mental tasks. Apparatus knowledge is information about an apparatus who has a certain substance area;
3. Experience: Experience shows the types of work that officials have done and provides great opportunities for doing a better job;
4. Means: facilities, namely a place of service that is supported by a clean, tidy and orderly environment;
5. Service procedures: namely the ease of the stages of service provided to the community in terms of simplicity of service flow.

In improving the quality of service it is not as easy as flipping a palm or pressing a light switch. There are many factors to consider. The effort has far-reaching, that is, the organizational culture as a whole. Among the factors that need attention is identifying key determinations of quality services, managing customers' hopes, managing evidence of quality services, educating consumers about services, conducting quality cultures, creating quality automating, following up services and developing high-quality information systems.

The distinguishes of three levels of discussion in improving service (Sedarmayanti, 2014) including:

1. The policy (the rule of law) of public service is truly in the community's interest so that the government's service also provided the public with a definite legal umbrella.
2. The institutions established by local governments should address the needs of the public not only on the basis of local institutions' existence, as well as on the high political interests of those involved in legislative level discussions, so that such institutions should have an active role in serving the community.

3. Human resources (human resources) those in human resources are obliged to render services with certain abilities, as at this time there have been changes in which communities have the right to better service. Therefore, state administration not only acted on orders from superiors, but community guidance also became an important part.

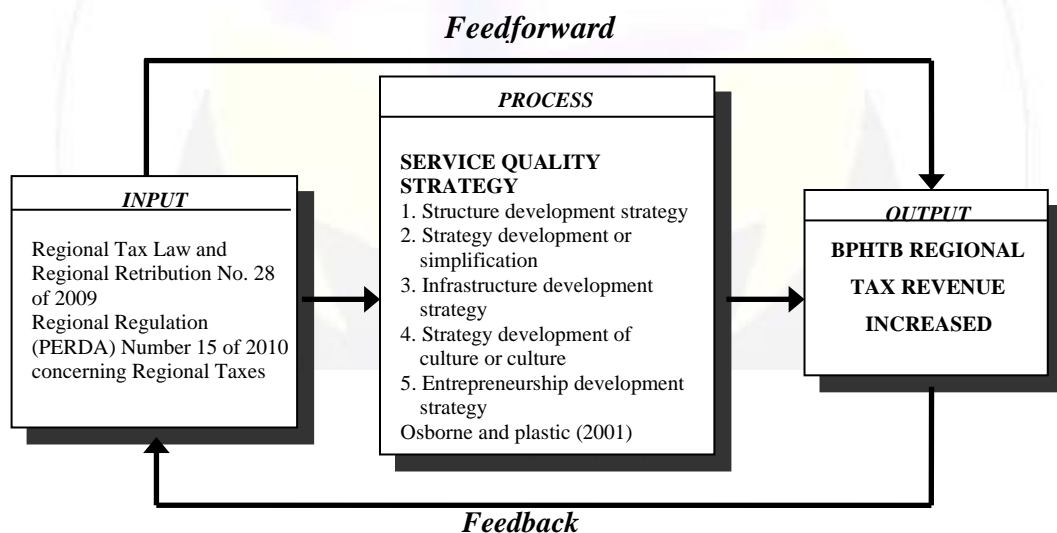
To improve services as described above, there are strategies to improve the quality of public services (Tjiptono, 2019), namely:

1. Identify the main determinants Quality of service in every agency strives to provide the best quality service to its customers. Therefore, the first step that agencies need to take is to conduct research to identify determinants of services for the target market;
2. Manage customer expectations in every agency should not exaggerate its communication message to customers so that promises offered to customers do not become empty hopes for customers.
The promise offered is an opportunity to meet customer expectations;
3. Managing evidence of the quality of service about goods/services. Management of evidence of service quality aims to strengthen the perception of old customers and after services or services have been provided because services are agency performance and cannot be felt as well as service goods;
4. Educate customers about services is helping customers in understanding a service as an effort to convey the quality of service. Educated customers will later be able to make better decisions;
5. Develop a quality culture. It is an organizational value system that creates a conducive environment for the continuous formation and improvement of quality. Quality culture consists of philosophy, beliefs, attitudes, norms, values, traditions, procedures and expectations. In order to create a culture of good quality, it requires an overall commitment to all members of the organization;

To increase public service quality strategies in a bureaucratic environment can be done by using 5 (five) strategies (Osborn and Plattic, 2001) as follows:

1. The strategy for developing structural referred not only to the understanding of the public organization itself, but to a broader institutional understanding. Institutional concepts relate to values, norms, rules of law, ethics, and culture. Whereas organizations are places where people gather to organize themselves;
2. The development or simplification of a procedural system-system regulates in detail the stages of service, so this system of procedure that is often the source behind the ministry system becomes twisted, rigid, inefficient, and ineffective;
3. Infrastructure development strategies involve providing services more safer, comfortable, faster, accurate, easy and reliable that include the provision of physical facilities, the development of new service models, the use of information technology;
4. Cultural development strategies deal with changing the character and mind-set of an employee based on a view of life, values, norms, habits reflected in behavior in the service of society;
5. Entrepreneurial development strategies include growing the soul of improvement and opening up spaces and opportunities that can be used to explore sources of revenue.

Based on the mentioned description as a theoretical basis in this study, focus of the research on the following research paradigm below:



Picture 1. Framework of thought

3. Method

The research methods used a deductive analysis with a type of research are qualitative (Nazir, 2011). Qualitative methods is chosen to obtain the real data and to be able to examine deep research issues and achieve the desired results.

3.1. Research Data Sources

The data needed in this study included the primary and secondary data. Primary data obtained by researchers from field studies originating with informants directly in the

field by conducting strategy-related interviews in improving the quality of services on city BPHTB tax. Data is focused on information related to purpose of study, informant's understanding of strategies in improving the quality of services in the city's BPHTB tax. The identification data in this study is obtained by conducting a documentary study on the Bekasi city revenue revenue agency, property acquisition (BPHTB), and related agencies, research journals, magazines, newspapers, and text books that relevant to the strategy in

improving the quality of services on the BPHTB city of Bekasi. This secondary data covers a variety of subjects, including geographical and demographic conditions, the socioeconomic and cultural circumstances of the research area. So the source of this research is that of informants and written documents.

3.2. Data analysis techniques

Data analysis is the process of recreating data so that the data in research can be interpreted. Collating data means categorizing it in patterns, themes, or categorization. Data analysis is a collating, simplifying of data for simplicity and readability and easy to integrate. Data analysis has started since formulating and explains the problem, before going into the field and continuing to the writing of the research. According to the sutopo (2009:82) in qualitative research there are three key components in the data analysis process: (1) data reduction, (2) data presentation, and (3) a deduction or verification drawing. All three processes of data analysis play a key role in the process and interrelate and determine the outcome of the analysis.

4. Result and Discussion

4.1. Structural Development Strategy

Increasing local opinion (PAD) through land and building rights (BPHTB), which is a leading section of the local income agency (BAPENDA) in the Bekasi city develop a strategy very different. Apart from strict health protocol when the conditions of coronavirus disease 2019 pandemic (covid-19) are not similar to normal conditions.

Covid-19 has profoundly affected the national economy and has led the world's economic situation to worsen. The world monetary fund, such as the international monetary fund (IMF), projects of global economy grows has minus three percent. Rupiah was expected to continue to strengthen to IDR 9,100/USD in Jakarta Interbank spot market. The impact is massively devastating to Indonesia's social and economic joints.

What about efforts to increase the region's original opinion (PAD) through the cost of land and building rights (BPHTB) that is one

of the strategic segments in supporting the local economic development wheel. The success of local government programs is directly proportional to rising native incomes, and regional government personnel professionals support them. Dedicated professionals line up with assigned tasks in bureaucratic frames. That is, the capacity for human resources of city municipal governments in exercising construction wheels keeps the emphasis on public service, (public service function), and execute function (professional development development).

During the construction wheels of Bekasi city in the middle of the covid-19 pandemic, it should, of course, be supported by the role of the local toolkit (SKPD) on which the field is capable of helping colonize the task of each of the area's task forces. Thus, the role of the function, was able to provide and improve the bureaucracy performance of the development of the region. On the other hand, for work effectiveness, it is necessary to reduce organizational structures to be faster and more agile when rendering service to the community, and it is one of the most important bureaucratic reforms of the nation. Through efficient organizations, expected bureaucratic performance on increased service quality BPHTB area in Bekasi city was able to run well. This is one of the forces against the growth of PAD, as the target PAD has assumed at 2020's report as IDR 6.4 trillion. However, the target of the 2020 PAD's is predicated on impeded action as a covid-19 pandemic, with the economic development of Bekasi city wheel fogging and thereby affecting the increase of the PAD.

Bekasi's target 2020 RAPBD to IDR 3.01 trillion. But such numbers were corrected as the economic condition resulting as the impact of pandemic. The amount of IDR 2.12 trillion is projected to come from the region tax. As for income beyond the Bekasi city, it was obtained from other revenues from the central government's allocation fund of IDR 1.66 trillion, a public allocation fund of IDR 243.97 billion, and the Bekasi city government as well as from tax revenues from west Java provincial government. It should be known that the structural

development strategy in question is not only within the framework of an understanding of organizational structures but holistic, broader institutions. All of this refers to an extensive understanding of organizational structure. Then the concept of institutional is closely associated with values and norms, laws or of ethics and culture. There is synergy between duty and the function of each field. Of course efficiency in organizational structure, so in improving the quality of service on BPHTB county tax was able to run well and meet the expected target.

Based on the interview with informants (the administrative director, consultancy and information from the municipal income agency Bekasi city, Mulyadi)said: "Basically, the implementation of employee duties and functions related to BPHTB payment services has been good. The services provided are focused on all areas of service. The service process through all fields, namely the area of regional revenue, supervision and control and reporting systems. The current regulation is sufficient to provide facilities for BPHTB payments for taxpayers, both technically and non-technically. Meanwhile, the strategy for developing the organizational structure of the Bekasi city government has so far been done well to develop the structure by streamlining it. This has had the impact of changing values and norms, legal rules or code of ethics and culture in the BPHTB tax collection steps for taxpayers".

Changes in service quality must be improved as a whole. In the context of values, norms, rule of law, code of ethics and culture, the strategy for developing an organizational structure suggests that it can streamline according to organizational needs. This structure is intended to optimize the service performance of local government agencies. Thus, the steps to streamline the bureaucratic organizational structure can run well in line with the corridors of applicable laws and government regulations, so that efforts to collect taxpayers can be more effective and efficient in accordance with the values, norms and culture that develop in Public. The main task of controlling and coordinating each technical policy formulation is expected to run in harmony with the implementation of the supporting functions of government

affairs in the area of regional revenue, namely the authority of the Bekasi City Regional Revenue Agency. This authority covers the areas of planning and developing regional revenue, administration and information on regional revenues, as well as supervising and controlling the regional income of Bekasi City.

Based on interviews with informant (the Head of Bekasi Timur District, Widi) said; "PPAT has a very important role in providing services in the land sector to the community. One of the policies taken by the government in meeting PPAT needs is to appoint a *Camat* as a temporary PPAT. It is stated in the provisions of Article 1 point 2 of the Regulation of the Head of the National Land Agency Number 1 of 2006, that the Provisional PPAT is a Government Official appointed because of his position to carry out PPAT duties by making PPAT in areas where PPAT is not sufficient".

To achieve this goal, the local government of Bekasi city in accordance with Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, is given the authority to determine regional taxes and levies. The results of the management of separated regional assets, discretion to set tariffs in accordance with capabilities and other legal sources. However, in its implementation, local governments must pay attention to the principles of democracy, equity and justice, involve community participation, and accountability with due regard to regional potential. This breath is then built by the local government of Bekasi city, so that the BPHTB tax can be maximally significant on PAD. It is hoped that Bekasi city will be able to improve and provide better welfare for the community. At the end, the quality of service regarding BPHTB regional taxes is going up according to expectations and is significant in obtaining genuine regional opinions in Bekasi city. The current structure is deemed sufficient to increase local taxes from BPHTB. This means that the structure for improving BPHTB tax payment services at Bapenda is deemed adequate to facilitate services to BPHTB taxpayers, with the presence of PPAT (Land Deed Making Official) and PPATS as supporting elements of administrative services at the District level.

Service model in accordance with that specified in the rules. All of this, none other than intended to increase PAD Bekasi city, which is of course with optimal service to taxpayers, as well as to make them aware of how important taxes are to develop this country. On the other hand, one of the provisions that must be considered by the notary / PPAT in making deeds relating to the transfer of rights to land and / or buildings is the payment of BPHTB tax that must be paid by the viewer as a taxpayer, in which case usually, the tappers are the recipients. right. Article 91 paragraph (1) of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies that in fact notaries / PPATs are only authorized to sign deeds of transfer of rights to land and / or buildings if proof of payment has been submitted by the taxpayer. Seeing this, that before signing the deed by the competent authority, in this case a notary / PPAT, the taxpayer or taxpayer concerned in the deed must pay BPHTB tax arising from the transfer of rights to the land and / or building beforehand. If the party as the taxpayer has not paid BPHTB as evidenced by proof of his tax payment to the notary / PPAT, based on the provisions of the article, the notary / PPAT may not sign the deed.

Based on the results of the research, it is known that by improving the quality of services regarding BPHTB local taxes in Bekasi city will support local revenue in the BPHTB sector is very significant. This can be seen from the optimization of the BPHTB tax target in Bekasi city, the graph continues to rise. This means that the quality of service is able to make people aware of the importance of BPHTB tax which indirectly encourages regional infrastructure development for the success of Bekasi City in the future.

4.2. Strategy for Development or Simplification of Procedures

The development strategy or simplification in the bureaucracy, of course, has regulations. Therefore, every procedure for community service that used to appear now made easier so that the community is more comfortable and effective and efficient. This is a key to complete service from the local government bureaucracy, especially in the quality of BPHTB tax services in Bekasi City. Therefore, it is a strategy in developing or

simplifying service procedures with the aim of providing fast service, simplifying service procedures or cutting unnecessary services, and the existence of a transparent and effective service from the service itself.

Awareness of services by local government officials is important in the context of achieving regional development. That is the key to success, where the acquisition of regional revenue in the BPHTB sector can be realized, preceded by improving the quality of service to taxpayers. In its implementation, public service issues often clash with rigid systems and procedures. Each system procedure that regulates in detail the stages of service is too bureaucratic so that the bluntness of the services that should be provided to the maximum becomes a mess. The strategy of developing or simplifying procedures is a step taken by bureaucratic organizations to improve the quality of services to the community. To increase local taxes can be done through two models, namely tax intensification and tax extensification. Tax extensification is an effort to optimize local tax revenue by expanding the base for the imposition of BPHTB. The extensification effort used by the Regional Revenue Agency is the tax object expansion model. BPTHB is a type of tax that has its own characteristics. This is because BPHTB taxpayers cannot determine the number of taxpayers themselves, but they are usually referred to as potential taxes. BPHTB tax potential can be seen from the potential BPHTB tax object.

What distinguishes BPHTB from other local taxes, it is called non-tax duty. Extensification of taxes on BPHTB through expansion of taxpayers cannot be done considering that the number of taxpayers themselves is not registered as other regional taxpayers. However, BPHTB tax extensification efforts can be done by expanding through tax objects. The regional government uses the expansion of BPHTB tax objects as a reference to find out how much potential the existing BPHTB is. This is done in order to become a target of acceptance that must be achieved by the DPP in an effort to collect BPHTB to optimize BPTHB acceptance.

Based on the results of the interviews with informants (Head of Administration, Consultation and Information at the Bekasi City Regional Revenue Agency ,Mulyadi) said: "Simplification of the bureaucracy is a necessity if we consistently implement Law Number 5 of 2014 concerning State Civil Servants (ASN). Bureaucratic in echelon is no longer used. Of course, one of the challenges that can be faced in the change process is changing the mindset and work culture. There are things that need to be prepared such as a good occupation in an effort to form a superior workforce. Thus, simplification of the bureaucracy is certainly something important, so that matters related to BPHTB can be faster and less complicated".

The quality of public services can be seen from the service procedures, completion time, service costs, service products, facilities and infrastructure as well as the competence of officers. Strategic steps in increasing the capacity to deliver quality public services include issuing service guidelines that contain requirements, procedures, service fees/rates and deadlines for service completion. Assigning an officer who is responsible for checking the completeness of the application requirements for certainty regarding whether the application file is accepted or rejected. Completing service requests according to the time limit set. Prohibit and or remove additional fees deposited by other parties and eliminate all forms of illegal fees.

In each service procedure, of course, has a role in managing in detail and in detail the stages of the servant. In a government agency that provides services to the community, it must have established procedures (PPROTAP), with the aim that every service provided can be fast, effective, easy and flexible. So that by providing fast service, the service can provide satisfaction to those who are served. In addition, the government, in this case, which provides services to the community, of course, must simplify service procedures in a transparent and effective manner so that it is able to provide satisfaction with the quality of services provided.

Based on the results of interview with informant in Notary case/ PPAT (Mrs. Dinarsi Raharjanti) said: "Involvement in the implementation of the BPHTB tax collection policy in Bekasi city as a taxpayer is obedience as a citizen. Whether Indonesia admits it or not, until now it still depends on the collection of taxes from its citizens as the main source for the development of the state and nation. Seeing these obstacles, the local government of Bekasi city has implemented a strategy of simplifying systems and procedures. In this strategy, the Bekasi City Government seeks to provide excellent services related to BPHTB services, as well as the creation of an e-BPHTB android-based application, and simplified payment innovations. In carrying out the strategy of simplifying the steps of the Bekasi City Government, is to provide fast services in the form of providing several counters at once in the service office, plus information service counters about BPHTB, the Bekasi City Government's move further by simplifying the procedure for paying BPHTB taxes by taxpayers, because payments can be made anywhere, anytime, and can be through various banks, and can be made at the nearest *Alfamart* and *Indomart* outlets. The step of simplifying procedures does not stop there, the emergence of the e-BPHTB application is a step which is implemented by the Bekasi City Bapenda agency, as a strategy of simplifying procedures."

The acceleration of simplification of bureaucratic services as recommended by the Ministry of Administrative and Bureaucratic Reform (PAN-RB) encourages all leaders of government agencies to carry out strategic and concrete steps. This has been stated in the Circular (SE) of the Minister of PAN-RB number 384, 390 and 391 of 2019 which is addressed to the Governor, as well as Mayors and Regents regarding strategic and concrete steps to simplify the bureaucracy. We should support this plan of bureaucratic simplification because it aims to support the performance of government services to the public and can also accelerate decision making by policy makers. This means that the road that must be taken becomes more concise so that decisions can be made more straightforward, fast and straightforward. Since the transfer of authority to collect fees

for the acquisition of land and building rights (BPHTB) from the central government to regional governments in effect in early 2011, the Policy on Selling Value of Tax Objects and the market value of land prices in the field has a very far-reaching comparison. The existence of a new breakthrough from the Regional Government of Bekasi city by increasing the Sales Value of Tax Objects is an effort to reduce fraud by taxpayers to avoid their tax obligations. In the end, it can make a very large contribution to local tax revenue, especially BPHTB tax in Bekasi City.

Based on the research finding, it is known that with the existence of a systematic service with improved service quality, the local tax opinion through BPHTB in Bekasi city continues to increase significantly. This is an important ingredient for local governments that quality service supported by fast service delivery with service procedures and transparent and effective means of providing awareness to taxpayers in Bekasi City.

4.3. Infrastructure Development Strategy

In the context of the infrastructure development strategy with regard to BPHTB, the provision of support or supporting facilities must be adequate and in line with the objectives of the taxpayer program. The existence of facilities and infrastructure related to tax collection that supports the creation of services that are more comfortable, fast, safe, easy, accurate, flexible and reliable, so as to create optimal tax revenue for Bekasi city. Therefore, the provision of various supporting infrastructures such as the provision of information and communication technology facilities, physical facilities and facilities in developing models / concepts is urgently needed.

In addition, the support for these facilities must be in accordance with the conditions of Bekasi City, such as other facilities support, including the existence of mobile car innovation, providing physical facilities in the form of office equipment, socialization equipment in the form of banners, posters and advertising, telematics development facilities in the form of development of a system, which is considered to be able to facilitate and

reach each taxpayer to provide his/her obligations as citizens. In line with the local government policy of Bekasi City, Fees for Acquisition of Land and Building Rights (BPHTB) which have fully become the local tax of Bekasi city. The transfer of authority to collect BPHTB from the central government to city governments is in accordance with the mandate of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (PDRD). Thus, the Tax Service Office (KPP) no longer serves BPHTB service management, so that taxpayers who can report BPHTB payments in connection with the property transaction process they do can be directly handled by the local district / city government.

The transfer of BPHTB for the central government has goals and objectives by converting BPHTB to local taxes. One of them is aimed at developing and enlarging the Regional Original Revenue (PAD) from their respective regional revenues. With the transfer of BPHTB to become regional taxes, the potential obtained from real BPHTB collection is included in regional revenues. In addition, the supervision carried out by the regional or city government in BPHTB collection can be effective compared to when collected by the central government, because it is the regional government that knows deeply about the area itself, so that the collection can be carried out optimally. This condition has necessitated an infrastructure development strategy adopted by the Bekasi City Regional Revenue Agency as its sectoral leading, namely providing physical facilities in the form of office equipment in general and socialization equipment in the form of banners, posters and advertising. This is because the BPHTB tax collection strategy needs to be supported by the provision of physical facilities dedicated to taxpayers to provide a sense of comfort and order in the Bekasi City Regional Revenue Agency tax service office.

What service model is currently being applied to BPHTB services of *Bapenda*? (Head of Administration, Consultation and Information at the Bekasi City Regional Revenue Agency, Mulyadi,) said: "The service model that has been implemented currently is in accordance with what is

stipulated in the regulations, but if the taxpayer has problems regarding the taxes paid, BPHTB tax consultants are provided to help taxpayers determine the amount of BPHTB calculations to be paid". Infrastructure development for tax collection strategies that can be carried out at various related banks as well as *Indomart* and *Alfamart*, involves infrastructure development in the form of providing telematics technology facilities, supporting physical facilities as well as the development of a fresher and more optimal BPHTB tax collection strategy concept. Then with all the efforts to develop infrastructure in the tax collection strategy in Bekasi City, it proves that the Bekasi City Regional Service Agency as the leading sector, continues to strive to create tax collection strategies and continue to develop service quality with the right infrastructure development so that effective services are formed. , efficient, easy, fast and high quality.

It should be noted that the legal basis for the Land and Building Rights Acquisition Fee (BPHTB) is Law Number 28 of 2009 concerning regional taxes and levies. BPHTB is a tax imposed on the acquisition of land rights and building rights. Furthermore, the acquisition of rights to land and / or buildings is a legal act or event which results in the acquisition of rights to land and / or buildings by individuals or bodies. Meanwhile, rights to land and / or buildings are rights to land, including management rights, along with buildings on it, as referred to in Law Number 5 of 1960 concerning basic agrarian principles, Law Number 16 of 1985 concerning flat and other statutory provisions.

Based on research finding on object of BPHTB, there were the acquisition of rights over land and buildings which includes transfer of rights and granting of new rights. This transfer of rights is due to sale and purchase, exchange, grant, will grant, inheritance, income in a company or other legal entity, separation of rights resulting in a transfer, appointment of a buyer in an auction, implementation of a judge's decision having permanent legal force, business merger, consolidation. business, business expansion and gifts. In addition, the granting

of new rights can be due to the continuation of the waiver of rights and beyond the release of rights. Meanwhile, the types of land rights imposed by BPHTB include property rights, land use rights, building use rights, usage rights, property rights over apartment units and management rights. BPHTB objects that are not subject to BPHTB are tax objects obtained by diplomatic representatives and consulates based on the principle of reciprocal treatment, the state for administering government and/or for implementing development or public interest, international agencies or representatives stipulated by a regulation of the minister of finance on condition that they do not carry out undertaking other activities, or activities outside the functions and duties of the agency or representative of the organization, an individual or entity due to conversion of rights or due to other legal actions in the absence of a change in name, individual or body due to waqf, private persons or bodies used for worship purposes.

The infrastructure development strategy with regard to BPHTB that is systematically carried out, continues to support the local revenue of Bekasi City continues to show a significant increase. This is inseparable from the infrastructure development strategy developed by the local government of Bekasi City, which has provided comfort to taxpayers.

4.4. Culture and Culture Development Strategy

Public service when viewed from the aspect of community needs is how the service directly touches the wishes of the community. Philosophically, that the services provided by a person or group of people are based on material factors through certain systems, procedures and methods in order to fulfil the interests of others in accordance with their rights, then public services certainly cannot be separated from the public interest. If this is exceeded, then building a good image and public trust in the institution can be maintained, in addition to the implementation of excellent service while maintaining the quality of service.

Through the intensification of taxpayers, the Bekasi City Government has implemented

several models, starting from improving tax administration and improving the quality of employees. The improvement was carried out in several processes, one of which was collecting. Collection is the last stage of the administrative refinement process and determines whether the tax revenue is successful or not. To comb taxpayers, the Regional Government and PPAT/Notary are related to the calculation of the BPHTB owed using the self-assessment system, the role of the Notary/PPAT is to help taxpayers calculate, deposit, and report the BPTHB owed that has been paid. Subsequent coordination, is carried out by the Regional Revenue Agency and the National Land Agency (BPN) through the Circular of the Head of the National Land Agency of the Republic of Indonesia Number 5 / SE / IV / 2013 concerning Registration of Land Rights or Registration of Transfer of Rights to Land in connection with the implementation of Law Number 28. 2009 concerning Regional Taxes and Regional Levies. Based on the regulations, it is clear that BPN is collaborating with the Bekasi City Regional Revenue Agency so that services in the land sector are not hampered, it is required to evaluate or check evidence of BPHTB deposits in Land Rights Registration or Land Rights Transfer Registration.

The last agency related to the collection of BPHTB in Bekasi city is a Commercial Bank appointed by the Bekasi City Government. Coordination between banks and the Bekasi City Regional Revenue Agency as a place to receive SSPD BPHTB and BPHTB payment money owed from taxpayers, then issue proof of deposit that has been registered and validated as proof that BPHTB payments have been received by the bank. The Regional Revenue Office coordinates with the banking sector whether the BPHTB payment owed by a transaction has been paid by the taxpayer, then validates the transfer of rights to the land and building. In terms of improving taxpayer security and quality of service to the public, online BPHTB payments are made.

Based on interview with informant (the Administration, Consultation and Information Division of the Bekasi City Regional Revenue Agency Mulyadi) said: "Every employee character (eg initiative,

integrity, adaptation) in implementing BPHTB services remains professional. Therefore the characteristics of employees for services have been formed with special training for services to selected ASNs and given special training to prepare employees to provide excellent professional service. This pattern has been given since the beginning, so that the mindset of employees in improving services continues in serving BPHTB services."

In public service agencies, the behavior or character of employees in serving the community is very important and has a relationship with the progress of the agency because if an agency in providing services to the community can provide a sense of satisfaction to service users, it can be ascertained that the image of the agency is said to be good and advanced. Therefore, the strategy in developing culture and culture which includes building a good image and public trust in the institution, with a model of improving excellent service and increasing the quality of BPHTB services available at the Bekasi City tax service office continues to be as maximized as possible.

For the sake of smooth BPHTB tax collection strategy and increasing local revenue from the PBB sector. The next step is to improve a positive employee work culture by building a mutually supportive synergy among tax service employees who are in synergy with the Bekasi City government as a whole, and routinely hold briefings before each assignment from internal agencies in order to be able to provide good, responsive service. and of good quality and it is known that as a civil servant in Bekasi City, they must have good competence. The size of the tax can determine the capacity of the state budget in financing state expenditures, both for financing development and for financing routine budgets. In general, it can be said that taxes are levies from the community to the state (government) based on laws that are enforceable and payable by those who are obliged to pay them without getting back performance (counter-performance / remuneration) directly, the results of which are used to finance state expenditures. in governance and development.

Based on the research finding, the strategy of developing culture are significant to support local tax opinions through the acquisition of land and building rights (BPHTB) fees. Thus, the quality of service is important for the local government of Bekasi city to build, so that taxpayers feel comfortable when carrying out their obligations.

4.5. Entrepreneurship Development Strategy

The entrepreneurial development strategy within the Bekasi City Regional Revenue Agency includes creating a resilient and creative mind/spirit as well as establishing the widest possible cooperation, and creating the right solutions to problems that arise, in order to open up space and opportunities that can be used to explore resources. a greater source of BPHTB tax revenue so that tax revenue from this sector can increase. Entrepreneurship development strategy, in this strategy results in a decision that includes establishing partnerships with various agencies to expand tax revenue opportunities, one form of this strategy is a collection strategy. BPHTB taxes have been made easier and can be obtained through various cooperating banks and various franchises such as *Alfamart* and *Indomart*. In an effort to explore the potential for BPHTB tax revenue, Bekasi City government agencies have collaborated with several agencies to widen the opportunity for taxpayers to pay PBB tax.

Implementing entrepreneurship toward entrepreneurial government where the government should have a habit of using resources with new methods to increase the efficiency and effectiveness of performance and services to the community, and in the end will encourage increased community income and regional economic growth. Management of government with an entrepreneurial model of government can enable the government and society to manage economic resources more effectively and efficiently in order to catch up with the economic backwardness and increase the people's welfare. To move forward, the principle of entrepreneurial government is an alternative model for accelerating regional development in the future.

Based on interview with informant (The Head of Administration, Consultation and Information at the Bekasi City Regional Revenue Agency, Mulyadi,) said: "Entrepreneur government in the Bekasi City Government bureaucracy, when speak from the knowledge and attitudes of officials towards this concept, not many people understand it, because still limited to officials only and there are still doubts from officials about this concept, as well as their low competence in applying the concepts. entrepreneurial government. Seen from the cultural aspect of the bureaucracy, which is very thick with paternalistic and crony culture, it can explain how difficult this concept is to develop".

Entrepreneurial government is a government bureaucracy that has an entrepreneurial spirit and spirit with characteristics that are customer-oriented, efficient, innovative, responsive and competitive in carrying out its duties and functions. Every bureaucratic official has the competence, namely the understanding and knowledge of district government officials of the ideas and concepts of entrepreneur government. Bureaucrat's competence is the skills and abilities possessed by bureaucrats in carrying out their duties and obligations. In carrying out their duties as state servants and public servants, the implementation of the bureaucracy is inseparable from the Bureaucratic Culture, which is a system or set of values that have, symbols, value orientation, beliefs, and knowledge which are actualized into attitudes, behavior and actions carried out by each bureaucrat.

In an effort to achieve success, stakeholders are very aware of the influence of the bureaucratic environment. The bureaucracy is associated with elements in its environment through the flow of physical and conceptual resources. The bureaucracy seeks to gain a competitive advantage by managing the flow of resources, including information. Bureaucratic information resources include more than just information. These resources include hardware, facilities, software, data, information specialists and information users. The activity of identifying information resources that can be needed by the bureaucracy in the future, obtaining these

resources, and managing them is called strategic planning for information resources.

Research finding showed that the Entrepreneurship Development Strategy (entrepreneur government) have a significant results to obtain local tax revenue support through land and building acquisition fees (BPHTB) in Bekasi city. In improving the quality of public services, it can be concluded that the most complicated problem in providing services to the community is the provision of quality which is still not good, with complaints that are still often received by agencies as service providers. In the end, from the five strategies that were built, it can be concluded that there are inhibiting factors such as, Taxpayers' lack of understanding about the rules of predetermined BPHTB payments. Employee routine so that employees are less innovative and creative. There is still a strong understanding in the community that for the sub-district it starts with customary land, land of *girik*. We are not directing anywhere, there is an assumption that the deed goes to the sub-district while if it is already SHM it is to a notary, it depends on the taxpayer.

Researchers criticized both theoretically and empirically that there were strategic factors for the quality of local tax services. Fees for Acquisition of Land and Building Rights in Bekasi City have not been effective, namely structural development strategies, development or simplification strategies, infrastructure development strategies, cultural development strategies. or entrepreneurial culture and development strategies. However, in its implementation there are strategic factors that have not been running effectively, namely cultural and entrepreneurial development strategies, so that there are still problems being faced related to improving the quality of local tax services on land and building rights acquisition fees in Bekasi City It has not been able to provide the best way to provide quality public services yet, especially with regard to local tax services for Acquisition of Land and Building Rights in Bekasi City. However, the theory of Osborne and Plastrik (2001) that the researchers used is still quite relevant and actual, although there are still weaknesses at the empirical level in the field.

5. Conclusion

Based on research finding and discussion as described in the previous description, the researcher conclude that there were strategic factors that can improve the quality of local tax services. or simplification, infrastructure development strategy, cultural development strategy and entrepreneurial development strategy.

However, in its implementation there were strategic factors that have not been running effectively, namely cultural and entrepreneurial development strategies, so that there were still problems being faced related to improving the quality of local tax services on land and building rights acquisition fees in Bekasi City This of course also has not been able to provide the best way to provide quality public services, especially with regard to local tax services for Acquisition of Land and Building Rights in Bekasi city.

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