

Analysis Of Policy Implementation On Electronification Application Of Notification Of Tax Payable On Rural And Urban Land And Building Tax In The Special Region Capital Of Jakarta - Indonesia

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Abstract- The dynamics of change in the era of globalization to date mainly lies in the important role of technology. The adoption of technology in many developing countries has brought about drastic changes in tax administration, structure and operations. With the existence of technology that is growing fast in DKI Jakarta, which has the highest portion in Indonesia, it encourages a change in the tax administration model to digital tax administration. One of the changes in tax administration model implemented in DKI Jakarta is the implementation of electronification of a notification of tax payable on rural and urban land and building tax, where taxpayers can make registration and obtain it through an application that has been provided. Before that, a notification of tax payable on rural and urban land and building tax is conventionally printed in a form of paper and then distributed in stages through the District, Sub-District and RW/RT Administrator in order to be submitted to the community (the taxpayers). In order to get a copy of a notification of tax payable on rural and urban land and building tax, the Taxpayers should come to register to the tax office to get its printed copy. Therefore, this study has purpose to analyze the implementation of an electronification policy on a notification on rural and urban tax payable in DKI Jakarta. It is a qualitative study to obtain an in-depth picture about the application of electronification of a notification of tax payable on rural and urban land and building tax in DKI Jakarta. Data collection is conducted through literature and field studies by performing an interview with relevant stakeholders. The result of this study shows that the application of electronification on a notification on rural and urban tax payable in DKI Jakarta can be said successful because in the early of its implementation, the percentage of taxpayers registering themselves to get an electronic document of a notification of tax payable on rural and urban land and building tax of 2021 achieves 90.06%.

Index Terms- Policy Implementation; Land and Buiding Tax (PBB); A Notification of Tax Payable (a notification of tax payable); electronification.

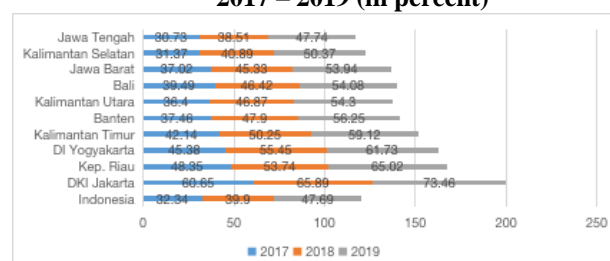
I. INTRODUCTION

Technology and innovation are important elements that encourage a paradigm shift in tax administration from a conventional model to a digital tax administration model. Digital tax administration becomes a model for reporting in real time with the speed of electronic service processes to simplification in tax administration with output in the form of intensive data integration to increase tax revenue and compliance for the taxpayers (Camil, 2021), as well as trust from the taxpayers through a modernization of tax administration by electronification (Aryati & Putritanti, 2016).

The application of modernization of electronification tax system in Jakarta is based on policies regulated in laws and regulations on local taxes and retributions; one of them is land and buiding tax in rural and urban sectors which is included as a type of local tax and it has applied an electronification in term of issuance of a notification of tax payable, in accordance with district regulation on local tax and regulations stipulated by the Governor of DKI Jakarta as a basis of policy that regulates about the application of digitalization in an electronification of issuance of a notification of tax payable.

DKI Jakarta as a capital of the State of the Republic of Indonesia becomes a region that is included in the largest population compared to other regions in Indonesia in the utilization of information and technology, especially the utilization of internet as seen in Figure 1.

Figure 1. Proportion of Individual Internet User in Indonesia 2017 – 2019 (in percent)



Source: BPS, Statistics of Indonesian Telecommunication in 2019, processed by the Author (2022).

Based on the above figure, the percentage of growth of internet use in DKI Jakarta in 2018 was 65,89 percent. Such percentage was higher than in 2017 which was 60,65 percent.

Entering 2019, its growth increased more to 73,46 percent (BPS, 2019).

The increase of population in DKI Jakarta in utilizing technology and information is in line with total growth of the object on rural and urban land and building tax as seen in this following table:

Table 1. The Growth of Object on Rural and Urban Land and Buiding Tax in DKI Jakarta during 2017 – 2021

Year	Number of Tax Object	Growth of Tax Object
2017	2.016.786	30.397
2018	2.061.681	44.895
2019	2.081.386	19.705
2020	2.107.012	25.626
2021	2.120.277	13.265

Source: Local Revenue Agency of DKI Jakarta, processed by the Author (2022)

As seen in Table 1 above, total object on rural and urban land and building tax determined increases every year. Starting 2017, it has 2.016.786 objects with a growth of 30.397 objects. Then in 2018, total tax object increased 2.061.811 with a growth increasing to 44.895 objects compared to 2017. In 2019, total tax object increases to 2.107.012 objects compared to 2018 with its growth of 19.705 objects compared to 2018. Next, in 2020, total tax object increases to 2.107.012 objects with a growth of 25.626 objects compared to 2019. In 2021, total tax object increases to 2.120.277 objects with a growth of 13.265 objects compared to 2020. It indicates that it still needs effort that should be conducted by the local tax authority of DKI Jakarta to optimize the collection on rural and urban land and building tax. One of the efforts is to

determine an electrification policy on a notification of tax payable on rural and urban land and building tax based on rules determined in the Governor Regulation of DKI Jakarta number 23/2021 on the Amendment to the Governor Regulation Number 27/2018 on the Procedures for Issuance of Regional Notice of Tax Assessment, Assessment Letter of Payment Obligation and a Notification of Tax Payable where its tax is stipulated by the Governor. By stipulating such Governor Regulation, it hopefully gives ease to the taxpayers and may increase the realization of revenue on rural and urban land and building tax. But then, it is not automatically being able to increase the realization of revenue on rural and urban land and building tax as seen in Table 2.

Table 2. Target and Realization on Rural and Urban Land and Building Tax in DKI Jakarta during 2017 – 2021

Year	Target	Realization
2017	7.100.000.000.000	7.001.144.176.545
2018	8.000.000.000.000	7.606.651.990.073
2019	8.500.000.000.000	8.893.076.195.170
2020	10.000.000.000.000	9.649.565.555.778
2021	9.450.000.000.000	8.957.229.158.206

Source: Local Revenue Agency of DKI Jakarta, processed by the Author (2022)

Realization of revenue in Table 2 shows that it only receives 8,95 trillion rupiah in 2021. Such realization of revenue has decreased income of tax revenue by comparing it with tax realization revenue in 2020 which is 9,64 trillion. Therefore, the implementation of an electrification policy requires control and monitoring in its implementation. It is necessarily conducted as an effort of avoiding bad impact on tax collection planning and implementation through an electrification system. In this case, the local tax authority of DKI Jakarta should formulate considerations for the taxpayers who meet requirements as potential taxpayers who can be expected to register themselves in order to get an electronic mail of a notification of tax payable on rural and urban land and building tax through an online tax system that has been provided. Such consideration, requirement and

potency may finally encourage the increase of activities of online tax report submission (Olatunji & Ayodele, 2017).

The main problem as a focus in this study relates to the implementation of an electrification policy on a notification of tax payable on rural and urban land and building tax in DKI Jakarta. Therefore, this study is important to know how far such success of implementation of an electrification policy on a notification of tax payable on rural and urban land and building tax in DKI Jakarta in terms of an implementation model of George Edward III (1984) with 4 (four) success factors, namely communication, resources, implementing officer's attitude, and organizational structure.

II. THEORITICAL REVIEW

The success of application of electronification on a notification of tax payable on rural and urban land and building tax in achieving target and purpose of policies that have been determined by the District Government of DKI Jakarta cannot be separated from general principles in local taxes as expressed by Devas in Sutedi (2015) where it needs the principles of elasticity, justice, ease of administration, politically accepted and may not distort the economy. Rural and urban land and building tax becomes a popular revenue source of the District Government because, according to Bahl and Martinez-Vazquez (2007) the assessed tax object is immovable asset of land and building used as a tax base. In addition, it has a certainty of imposition basis on rural and urban land and building tax so that it can obtain stable local revenue for the development (Bahl & Martinez-Vazquez, 2007). On the other hand, if it is not monitored and controlled in its implementation, Payton (2006) discloses that based on a tax basis, it is obtained an estimation of value quality of tax object that causes bad quality that has impact on inaccuracies in a tax basis so that it creates injustice and economic distortion.

The success or failure of the implementation of electronification in tax administration in achieving the specified goals in DKI Jakarta, especially related to the implementation of electronification on a notification of tax payable on rural and urban land and building tax, requires the accuracy of strategy by considering the hindrance and obstacle arising out of procedural hindrance, supporting capacity of facilities and software in providing property tax services (Das-Gupta, et.al, 1998). The success of implementation on policy, according to George Edwards III (1984), is affected by four (4) factors as follows:

1. **Communication.** Communication is an important factor in the success of policy implementation. Those related to communication in this case among others are the delivery of information, thoughts or ideas, expertise, guidelines and others using facility in its delivery to the information recipient (Arifin, 2000). This policy implementation shall really run effectively if the policy maker and implementing officer know their respective duties and what to do. Communication should not only be right and correct, but the implementing officer should also understand and comprehend the content of information delivered. Communication becomes a benchmark of delivery of policy in a regulation form clearly with the same interpretation and it can be performed consistently with those implementing officer of regulation. Edward III states that there are three (3) important things that need to be considered in the communication process of policy, namely clarity, consistency and transmission.

2. **Resources.** Resources include four (4) components: adequate human resources (enough quantity and quality), availability of information needed to take decision, has adequate authority to conduct the duty or responsibility that has been determined, and supporting means and facility required for the implementation of policy.

3. **Implementing officer's Attitude.** The meaning of attitude here is the attitude shown by an implementing officer in supporting the implementation of policy that has been determined. According to Winarno (2002), in this case, if an implementing officer works well on the decision of policy that has been determined, supports

and most likely the implementing officer shall implement the policy as desired according to the decision that has been made in the beginning, it certainly can encourage the success of the implementation of policy.

4. **Bureaucracy Structure.** According to Edwards III, bureaucracy has 2 (two) main characteristics: standard operational procedures (SOP) and fragmentation. The making of SOP works for internal respon toward the implementing resources, implementation time and standardization in the implementation, especially in the implementation of program in the organization which is complicated and widely spread such as the government.

III. METHOD OF STUDY

This study uses a qualitative approach in order to get an in-depth picture about the implementation of electronification of a notification of tax payable on rural and urban land and building tax based on 4 (four) success factors in the implementation of policy, namely: communication, resources, the implementing officer's attitude and bureaucracy structure.

A method of data collection is used by performing literature and field studies. Literature study is performed by making review on books, literatures and documentations that have connectedness with problem being studied. Field study is performed by an in-depth interview to the informant of relevant stakeholders. Such informants are among others:

1. Local tax authority

- a. Legal Analysis of Junior Expert of Sub-Coordinator for Regulation 1 Affairs is a sub-field under Regulation that has duty to perform formulation, arrangement and establishment of local product of law on local revenue in the form on rural and urban land and building tax;
- b. Analysis of Tax Potency and Extensification 1 is a sub-field under Tax Revenue 1 that has duty to coordinate and formulate the policy of potential exploration and/or extensification on rural and urban land and building tax;
- c. Head of Sub-Field of Development of Informaation System is a sub-field under Planning and Development of Local Revenue Agency that has duty to build and develop a local tax system.
- d. Head of Implementing Unit of System and Data, is the Head of Implementing Unit under Data Center and Local Revenue Information that has duties to perform maintenance and operation of system and data of local tax.
- e. Head of Implementing Unit of Counseling of the Regional Revenue Agency is the Head of Implementing Unit under Data Center and Revenue Information where one of the duties is to conduct counseling and socialization to the taxpayers related to the most updating tax regulation.
- f. Regional Collection Tax Service Unit as a direct service implementing officer to the taxpayers.

2. Academics

Academics shall be the Dean of Economic and Business Faculty of the University of Lampung. An in-depth interview is made with the academics and it may need a neutral party that has theoretical understanding on the problem of study and may give input, criticism and solution related to the problem raised in this study.

3. Taxpayers

An in-depth interview is also conducted to the taxpayers, because the implementation of an electrification policy on a notification of tax payable on rural and urban land and building tax greatly impacts on the taxpayers especially in the changes in service of issuance of a notification of tax payable from conventional to electronic means.

IV. GENERAL OVERVIEW OF THE ISSUANCE OF A NOTIFICATION OF TAX PAYABLE RURAL AND URBAN LAND AND BUILDING TAX IN DKI JAKARTA

A notification of tax payable on rural and urban land and building tax before such implementation of Governor Regulation number 23/2021, its issuance refers to Governor Regulation of DKI Jakarta number 27/2018 on Procedures for Issuance and Establishment of Regional Notice of Tax Assessment, Assessment Letter of Payment Obligation and a Notification of Tax Payable of which its tax is stipulated by the Governor. In the Governor Regulation number 27/2018, the issuance of a notification of tax payable is still in a conventional form with these following flows:

1. Local tax authority determines rural and urban land and building tax;
2. Local tax authority prints a notification of tax payable on rural and urban land and building tax conventionally in a form of paper to be then wet signed by the relevant head of unit office of collection service of local tax;
3. Local tax authority prints the List of Tax Assessments;
4. Tax authority officer verifies and conducts document sorting of a notification of tax payable on rural and urban land and building tax and the document of list of tax assessments based on the level of sub-district to be then distributed to the sub-district offices according to the address of tax object;
5. Sub-District Office sorts documents based on the level of RW/RT, and then distributed to the local RW/RT Administrator;
6. RW/RT Administrator submits documents of a notification of tax payable on rural and urban land and building tax to the citizens as the taxpayers in a domicile environment.
7. RW/RT Administrator returns a receipt of a notification of tax payable on rural and urban land and building tax to the Sub-District Office;
8. The Sub-District collects a report on submission of a notification of tax payable on rural and urban land and building tax and then it is reported to the local tax authority;
9. Taxpayers in need of the copy of a notification of tax payable on rural and urban land and building tax due to they do not receive them or being lost should register themselves by coming to the tax office in accordance with the address of tax object in order to receive the copy sheet of a notification of tax payable on rural and urban land and building tax.

Upon the enforcement of Governor Regulation number 23/2021, the issuance of e-notifications of tax payable on rural and urban land and building tax follows these following flows:

1. Local tax authority determines a notification of tax payable on rural and urban land and building tax;
2. Electronic signing is made on the online system of local tax;
3. Taxpayers register in the canal that has been provided by the local tax authority;

4. Taxpayers receive an email of verification and link to download such document of a notification of tax payable on rural and urban land and building tax;

5. For a notification of tax payable on rural and urban land and building tax next year, taxpayers who have been registered shall receive an email for downloading an electronic document of a notification of tax payable on rural and urban land and building tax automatically.

6. And to get the copy of a notification of tax payable on rural and urban land and building tax, the taxpayers may not need to come to the local tax office, they just register it on the online tax canal of Jakarta and get the copy of an electronic document of a notification of tax payable on rural and urban land and building tax through a registered email.

The difference of issuance of a notification of tax payable on rural and urban land and building tax between conventional and electrification is obviously seen. Fundamental change is related to the issuance of e-notifications of tax payable on rural and urban land and building tax. A notification of tax payable on rural and urban land and building tax is previously issued by the local tax authority of DKI Jakarta in a form of paper and directly given to the taxpayers in stages through sub-district, RW/RT administrator and only then submitted to the community or the taxpayers in a domicile environment. Its monitoring report is also in stages on the opposite way from RT/RW Administrator to the sub-district and then the sub-district reports to the local tax authority of DKI Jakarta. Upon coming into effect of Governor Regulation number 23/2021, the issuance of e-notifications of tax payable on rural and urban land and building tax can be directly obtained by taxpayers through a canal that has been provided by the local tax authority of Jakarta by means of the taxpayers register themselves to get e-notifications of tax payable on rural and urban land and building tax wherever and whenever using their handphones, *personal computers* or laptop that are connected to internet networks. And in terms of delivery reporting on a notification of tax payable on rural and urban land and building tax, it can be directly monitored from the management system on rural and urban land and building tax managed by the local tax authority of DKI Jakarta. It certainly gives ease to the taxpayers and the local tax authority of DKI Jakarta in the management of a notification of tax payable on rural and urban land and building tax.

V. ANALYSIS OF POLICY IMPLEMENTATION OF THE APPLICATION OF ELECTRONIFICATION ON A NOTIFICATION OF TAX PAYABLE ON RURAL AND URBAN LAND AND BUILDING TAX IN DKI JAKARTA

1. Communication in the application of electrification on a notification of tax payable on rural and urban land and building tax in DKI Jakarta

Communication, according to George Edwards III (1984), is an influential factor on the implementation of an electrification policy on a notification of tax payable on rural and urban land and building tax that becomes a benchmark of delivering policies in the form of regulation clearly with the same interpretation and it can be conducted consistently with those implementing officer of the regulation by considering three (3) important aspects, namely clarity, consistency and transmission.

Communication meant in this study relates to communication applied in implementing an electronification policy on a notification of tax payable on rural and urban land and building tax in DKI Jakarta.

From the perspective of communication factor in implementing an electronification policy on a notification of tax payable on rural and urban land and building tax in DKI Jakarta pursuant to Governor Regulation number 23/2021, it is stated that the issuance of e-notifications of tax payable is made through a canal that has been provided. Local tax authority of DKI Jakarta has built an online tax system as the system used to process and issue e-notifications of tax payable on rural and urban land and building tax.

Communication, according to Arifin (2000), is said as a form of delivery of information, thoughts or ideas, expertise, guideline and others using the means in its delivery to the information recipient. At such implementation level of an electronification policy on a notification of tax payable on rural and urban land and building tax in Jakarta which is come into effect in 2021, Zidni Agni Apriya as the Head of Sub-Field of Development of System and Information, Planning and Development Field of the Regional Revenue Agency (Bapenda) of Jakarta Province in a youtube canal on the Learning Wednesday of Jakarta Province on August 18th 2021 says “in this pandemic situation, the acceleration in digital transformation becomes very important to make easy of the administration process and service improvement to the community. There are some kinds of taxes as the main source of tax revenue in Jakarta. It can be seen from its contribution that achieves more than 80% from total tax revenue, namely motor vehicle tax, rural and urban land and building tax, fees for acquisition of rights of lands and buildings, transfer of motor vehicle title fee and self-assessment taxes (Restaurant, Hotel, Entertainment and Parking). For this case, it is made priority of digital transformation process in this tax segment in order to increase compliance of taxpayers and give positive contribution toward local tax revenue”.

Establishment of policies regulating the issuance of e-notifications of tax payable on rural and urban land and building tax, according to Sri Haryati as Acting Official of the Head of Bapenda Jakarta as quoted in a website of merdeka.com on June 6th 2021, says, “this policy hopefully can give ease to the taxpayers in accessing tax documents as well as a strategic initial step to perform a local tax digitalization. Submission policy of e-notification of tax payable on rural and urban land and building tax is a form of implementation of Governor Regulation Number 23/2021. To get electronic document of a notification of tax payable on rural and urban land and building tax of 2021, the community must first register online.

The clarity, consistency and transmission of coming into force the policy in the form of Governor Regulation consistently delivered to the taxpayers on rural and urban land and building tax with a channel of communication using an internet media become an influential factor toward success achieved by the local tax

authority of DKI Jakarta in implementing an electronification policy on a notification of tax payable on rural and urban land and building tax. Therefore, the level of success of policy implementation of an electronification policy on a notification of tax payable on rural and urban land and building tax based on the success factors of George Edward III (1984) in Jakarta is said successful which is indicated by an effort made through a delivery program of e-notifications of tax payable on rural and urban land and building tax in order to achieve purpose for local tax digitalization which assumed to be able to make easy for taxpayers on rural and urban land and building tax in reporting their local tax activities, especially e-rural and urban land and building tax.

Nevertheless, it can be said that a communication factor having impact on success of implementation of an electronification policy on a notification of tax payable on rural and urban land and building tax lies from a clarity of policy determined in the form of Governor Regulation Number 23/2021 which is then performed various socializations by the local tax authority of DKI Jakarta through the use of internet-based social media using various means such as Youtube, Instagram, Facebook, Tiktok and outdoor media in Jakarta in accelerating and introducing digital tax transformation to the taxpayers on rural and urban land and building tax, especially in Jakarta. Such establishment of Governor Regulation can be assumed as a strategic communication in performing local tax digitalization by enforcing the delivery policy of e-notifications of tax payable on rural and urban land and building tax assumed to be able to give ease for the taxpayers on rural and urban land and building tax in DKI Jakarta.

2. Resources in the application of electronification of a notification of tax payable on rural and urban land and building tax in DKI Jakarta

Resources as an influential factor on the success of implementation of a policy, according to George Edwards III (1984), include adequate human resources in terms of enough quantity and quality, availability of information needed for decision making, adequate authority for the policy implementing officer to conduct his/her duties and responsibilities that have been determined, as well as its supporting means and facilities. Resources meant in this study relate to available resources in implementing a policy on the application of electronification of a notification of tax payable on rural and urban land and building tax in DKI Jakarta.

In the implementation of application on local tax digitalization mainly on the type on rural and urban land and building tax, it has capability of tax officer as the policy implementing officer in exploring potential tax revenue on rural and urban land and building tax according to its growing number of notifications of tax payable and the assessment on rural and urban land and building tax for a period of 2017 until 2021 which can be seen in Table 3.

Table 3. The growth of notifications of tax payable and assessments on rural and urban land and building tax in tax year of the period of 2017 – 2021

Tax Year	Number of notifications of tax payable	Number of assessments on rural and urban land and building tax	Growth	
			Notification of tax payable	Assessment on rural and urban land and building tax
2017	2,001,702	8,648,563,417,368		
2018	2,040,911	10,227,447,599,752	1.96%	18.26%
2019	2,062,137	11,430,616,931,674	1.04%	11.76%
2020	2,088,414	13,332,148,095,886	1.27%	16.64%
2021	2,102,899	13,360,857,042,728	0.69%	0.22%

Source: Local Revenue Agency of Jakarta, processed by the Author (2022)

Table 3 may show the capability of the policy implementing officer and availability of means and facilities at the local tax authority of DKI Jakarta in exploring potential revenue on rural and urban land and building tax, there is a growth of notifications of tax payable issued and the growth of assessment values on rural and urban land and building tax that increase in the amount of assessment value on rural and urban land and building tax up to 2021 achieves Rp. 13,36 trillion with 2,10 million notifications of tax payable assessed and issued.

The capability of regional tax officer in achieving the purpose of an electrification policy on notifications of tax payable on rural and urban land and building tax to reach for all taxpayers on rural and urban land and building tax in order to register themselves through a canal provided to get e-notifications of tax payable on rural and urban land and building tax highly affects the successful application of electrification of notifications of tax payable on rural and urban land and building tax. At the beginning of the establishment of an electrification policy on notifications of tax payable on rural and urban land and building tax though in limitation due to being affected by a condition of Covid 19 pandemic time so that such socialization performed by the officer in reaching taxpayers widely through a social media is still conducted. In addition, the tax officer gives direct socialization with RW and RT Administrators restrictively and gradually which then continued to all people (the taxpayers) on rural and urban land and building tax, so that though under Covid 19 pandemic condition, such socialization of the application of electrification on notifications of tax payable on rural and urban land and building tax is still able to reach the whole community.

Thus, it can be said that human resources factor in terms of the policy implementing officer as well as available means and

facilities have impact on the success of implementation of the application of electrification on notifications of tax payable on rural and urban land and building tax that should be supported with capability and competence of tax officer.

3. Implementing officer’s attitude in the application of electrification on notifications of tax payable on rural and urban land and building tax in DKI Jakarta

Implementing officer’s attitude as an influential factor on the success of policy implementation, according to George Edwards III (1984) is a commitment in the form of attitude shown by the policy implementing officer in supporting the policy implementation that has been determined. Implementing officer’s attitude meant in this study relate to a commitment of the policy implementing officer in the implementation of electrification policy on notifications of tax payable on rural and urban land and building tax in DKI Jakarta.

Implementing officer’s attitude in terms of attitude and commitment of the policy implementing officer in implementing an electrification policy on notifications of tax payable on rural and urban land and building tax shows an attitude that has commitment in achieving the level of community awareness to get e-notifications of tax payable on rural and urban land and building tax and increase the realization of revenue on rural and urban land and building tax as a type of local tax significantly contributed to locally-generated revenue. It is reflected from percentage of total electronic documents of notifications of tax payable on rural and urban land and building tax downloaded by taxpayers in 2021 which can be seen in Table 4.

Table 4. Realization of electronic document of notifications of tax payable on rural and urban land and building tax downloaded by taxpayers of DKI Jakarta in 2021 as per December 31st 2021

ADMINISTRATION CITY	DISTRICTS	Notifications of tax payable DETERMINED	Electronification of notifications of tax payable DOWNLOADED	%
WEST JAKARTA	CENGKARENG	97.350	80.021	82.20%
	GROGOL	66.699	58.937	88.36%

	KALIDERES	78.637	63.159	80.32%
	KEBON JERUK	59.802	42.369	70.85%
	KEMBANGAN	64.697	64.580	99.82%
	PALMERAH	34.092	23.982	70.34%
	TAMAN SARI	34.772	32.913	94.65%
	TAMBORA	50.768	41.963	82.66%
	Total	486.817	407.924	83.79%
CENTRAL JAKARTA	CEMPAKA PUTIH	26.009	17.390	66.86%
	GAMBIR	21.304	13.450	63.13%
	JOHAR BARU	20.194	19.231	95.23%
	KEMAYORAN	52.893	52.511	99.28%
	MENTENG	16.417	8.692	52.95%
	SAWAH BESAR	30.757	24.444	79.47%
	SENEN	29.317	24.603	83.92%
	TANAH ABANG	68.731	62.492	90.92%
	Total	265.622	222.813	83.88%
SOUTH JAKARTA	CILANDAK	38.710	36.787	95.03%
	JAGAKARSA	70.212	68.140	97.05%
	KEBAYORAN BARU	43.157	42.941	99.50%
	KEBAYORAN LAMA	61.121	58.932	96.42%
	MAMPANG	27.033	26.983	99.82%
	PANCORAN	40.671	40.566	99.74%
	PASAR MINGGU	55.948	55.504	99.21%
	PESANGGRAHAN	40.079	37.647	93.93%
	SETIABUDI	36.407	36.362	99.88%
TEBET	44.353	42.907	96.74%	
	Total	457.691	446.769	97.61%
EAST JAKARTA	CAKUNG	96.181	92.966	96.66%
	CIPAYUNG	56.571	53.758	95.03%
	CIRACAS	52.946	49.331	93.17%
	DUREN SAWIT	79.553	76.531	96.20%
	JATINEGARA	58.245	54.661	93.85%
	KRAMAT JATI	57.412	55.918	97.40%
	MAKASAR	33.794	32.122	95.05%
	MATRAMAN	28.345	27.972	98.68%
	PASAR REBO	36.571	34.603	94.62%
	PULOGADUNG	49.216	48.102	97.74%
	Total	548.834	525.964	95.83%
NORTH JAKARTA	CILINCING	61.951	58.097	93.78%
	KELAPA GADING	56.511	50.076	88.61%
	KEPULAUAN	4.832	4.701	97.29%
	KOJA	41.547	41.495	99.87%
	PADEMANGAN	49.492	33.177	67.04%
	PENJARINGAN	80.009	59.776	74.71%
	TANJUNG PRIOK	71.092	62.380	87.75%
	Total	365.434	309.702	84.75%
Grand Total		2.124.398	1.913.172	90.06%

Source: Local Revenue Agency of Jakarta, processed by the Author (2022)

It is seen in Table 4 that there are 1.913.172 taxpayers registering themselves and downloading electronic document of notifications of tax payable on rural and urban land and building tax in 2021 with a percentage of 90.06% from 2.124.398 where such notifications of tax payable on rural and urban land and building tax are determined. It shows that in general, such implementing officer's attitude supports the implementation of

application of electronification of notifications of tax payable on rural and urban land and building tax. Meanwhile in terms of realization of revenue on rural and urban land and building tax in Jakarta during the period of 2017 until 2021, it can be seen in Table 5.

Table 5. Realization of revenue on rural and urban land and building tax at DKI Jakarta during 2017 – 2021

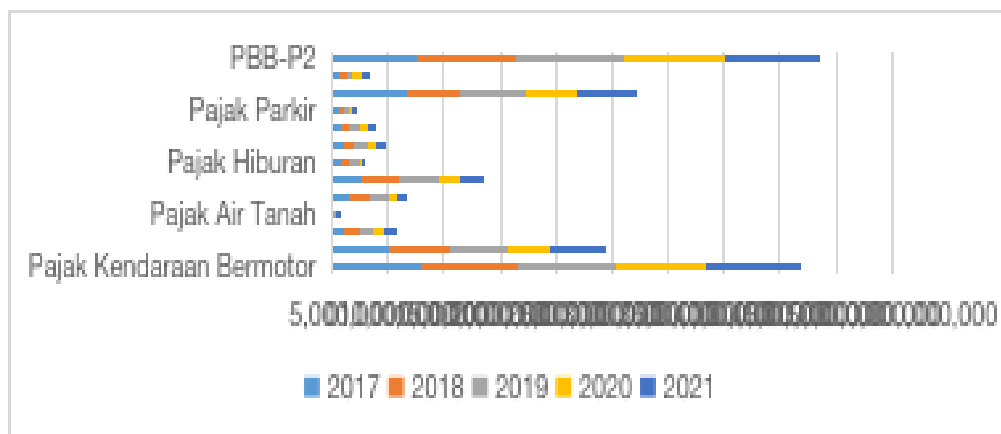
Year	Target	Realization	Percentage
2017	7.100.000.000.000	7.001.144.176.545	99%
2018	8.000.000.000.000	7.606.651.990.073	95%
2019	8.500.000.000.000	8.893.076.195.170	105%
2020	10.000.000.000.000	9.649.565.555.778	96%
2021	9.450.000.000.000	8.957.229.158.206	95%

Source: Local Revenue Agency of Jakarta, processed by the Author (2022).

Table 5 can show an attitude from the commitment of the policy implementing officer in achieving the purpose of policy implementation on rural and urban land and building tax in term of realization level which is still, but it tends to be at more than 90 percent of achievement on the realization of tax revenue on rural and urban land and building tax toward such specified target, though it decreases in 2020 and 2021 due to a decreasing economic condition of the people as a result of Covid 19 pandemic. DKI Jakarta has also applied electronic-based payment on rural and urban land and building tax. This condition reflects a high commitment of the policy implementing officer which has positive values in the effort of achieving realization of tax revenue on target previously determined. Realization of revenue on rural and

urban land and building tax that always has positive values that result in significant contribution toward the original local government revenue. Local tax plays a significant role in the process of generating local revenue and its regional development financing. Teritorial tax (regional) is a mandatory contribution that is charged to the individual person or entity in a territory to the district government, without any balanced direct compensation, being collected and forced in accordance with applicable laws and regulations. (Ering, et.al,2016). The contribution on rural and urban land and building tax toward local tax revenue in Jakarta during 2017 until 2021 can be seen in Figure 2.

Figure 2. Local Tax Revenue in DKI Jakarta during 2017 – 2021



Source: Local Revenue Agency of Jakarta, processed by the Author (2022).

Figure 2 shows the attitude and commitment of the policy implementing officer on rural and urban land and building tax in his/her effort to contribute to the original local government revenue for DKI Jakarta from 2017 to 2021. Rural and urban land and building tax has the highest contribution from other local taxes.

The attitude in the form of commitment from tax officer in the implementation of application of electrification on notifications of tax payable on rural and urban land and building tax at DKI Jakarta in exploring potential tax revenue in terms of the growth of tax revenue on the object on rural and urban land and building tax at DKI Jakarta can be seen in Table 6.

Table 6. Number and Growth of the Objects on rural and urban land and building tax at DKI Jakarta during 2017 – 2021

Year	Number of Tax Object	Growth of Tax Object	Number of Services
2017	2.016.786	30.397	121.313
2018	2.061.681	44.895	117.604
2019	2.081.386	19.705	134.189
2020	2.107.012	25.626	138.364
2021	2.120.277	13.265	103.461

Source: Local Revenue Agency of Jakarta, processed by the Author (2022).

Table 6 shows the attitude and commitment of the implementing officer in exploring potential revenue of local tax, it has the growth of objects on rural and urban land and building tax with an increasing trend of growth every year. We can see that there are 2,107,012 tax objects in 2020 which increases its growth in 2021 as sum of 13.265 tax objects with total tax objects of 2,120,277 objects on rural and urban land and building tax at DKI Jakarta.

The implementing officer's attitude factor in terms of the attitude and commitment of the policy implementing officer has impact on successful implementation of the application of electronification of notifications of tax payable on rural and urban land and building tax with a very significant achievement of contribution to the original local government revenue in exploring potential tax revenue on rural and urban land and building tax from such increasing growth of tax object every year.

Thus, it can be said that the implementing officer's attitude factor in the implementation of the application of electronification of notifications of tax payable on rural and urban land and building tax in terms of the attitude and commitment of the implementing officer has impact on successful policy implementation. It should be supported by availability of means and facilities in optimizing the capability of tax officer in the utilization of electronic-based information and technology, in order to be able to achieve the purpose to reach the whole taxpayers to register themselves in an online tax system in order to get e-notifications of tax payable on rural and urban land and building tax.

4. Bureaucracy structure in the application of electronification of notifications of tax payable on rural and urban land and building tax at DKI Jakarta

Bureaucracy structure as an influential factor in a successful policy implementation, according to George Edwards III (1984), is based on its standard operational procedures (SOP) that work as an internal response toward implementing resources, implementation time and standardization in program implementation in a public organization. In addition, it is also applied by fragmentation. Fragmentation is a distribution of duties and responsibilities to entities outside of the organization in performing duties related to the policy implementation. Bureaucracy structure based on such SOP and fragmentation has relatedness with the implementation of an electronification policy on notifications of tax payable on rural and urban land and building tax by the local tax authority of DKI Jakarta.

Bureaucracy structure in the implementation of SOP of the local tax authority of DKI Jakarta has been regulated in the Governor Regulation number 154/2019 on the Organization and Working Procedures of Local Revenue Agency and in implementing the application of electronification of notifications of tax payable on rural and urban land and building tax that has been regulated in the Governor Regulation number 23/2021, it has a mechanism that regulates on the management and issuance of e-notifications of tax payable on rural and urban land and building tax. The division of duties and responsibilities of each implementing officer has provisions determined by the local tax authority of DKI Jakarta in implementing the application of electronification of notifications of tax payable on rural and urban land and building tax.

Bureaucracy structure factor has impact on successful implementation of the application of electronification of notifications of tax payable on rural and urban land and building tax as a form of application of *e-government* in local tax sector. Bureaucracy structure can influence such successful implementation of the application of electronification of notifications of tax payable on rural and urban land and building tax in Jakarta by involving *stakeholder* of the taxpayers, the private sectors and the government (Husnia, *et.al*, 2016). In term of the implementation of SOP, according to Permana, *et.al* (2020), it is required a synergy among tax management organizations related to the implementation of tax collection and administration on rural and urban land and building tax, as well as in term of fragmentation, it is required availability of competence of the tax officer in understanding about technology-based means and facilities of tax management in the management of issuance service of electronification of notifications of tax payable on rural and urban land and building tax in DKI Jakarta.

Thus, it can be said that the organizational structure factor in the implementation of the application of electronification of notifications of tax payable on rural and urban land and building tax in Jakarta is considered clear in the use of SOP and fragmentation or division of its duties and authorities.

VI. CONCLUSION

Successful implementation of the application of electronification of notifications of tax payable on rural and urban land and building tax in Jakarta is based on 4 (four) success factors of George Edward III as follows:

1. Communication factor can be considered successful because it has clarity of policy based on rules stipulated by the Governor where consistency and communication channel can be understood by the policy implementing officer.
2. Resources factor mainly in the capability of the implementing officer in making socialization is also considered successful because in terms of means and facilities in implementing electronification of notifications of tax payable on rural and urban land and building tax have been adequate and those tax officers are adequate and competent because all tax officers have ability and understanding of knowledge in the utilization of technology and innovation in a digital tax system that has been applied through electronification of notifications of tax payable on rural and urban land and building tax.
3. Implementing officer's attitude factor is considered successful in terms of the attitude and commitment of the implementing officer in an effort to obtain realization of tax revenue on rural and urban land and building tax significantly contributing to the original local government revenue for the District Government of DKI and it can be seen from the percentage of taxpayers registering themselves in order to obtain electronic documents of notifications of tax payable which is 90.06%.
4. Bureaucracy structure factor in terms of the use of SOP and fragmentation can be considered successful where in the use of SOP, its mechanism has been regulated in a policy stated in the Governor Regulation and it has division of duties and responsibilities for the policy implementing officer in achieving

the purpose of the application of electronic notification of tax payable on rural and urban land and building tax in Jakarta.

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