



Strategy for Increasing Regional Original Revenue Through Urban and Rural Land and Building Taxes in Bulungan Regency

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ABSTRACT

Alin Ingan 2026. Strategy for Increasing Local Own-Source Revenue Through Urban and Rural Land and Building Tax in Bulungan Regency. Supervised by Abdul Majid Bakri and Dinar. This study aims to analyze strategies for increasing Local Own-Source Revenue (PAD) through the optimization of Rural and Urban Land and Building Tax (PBB-P2) and to identify the obstacles faced in its implementation in Bulungan Regency. The research uses a qualitative descriptive approach with data collection techniques through interviews and documentation. The analysis is conducted on the strategy implementation carried out by the Bulungan Regency Revenue Agency in managing PBB-P2. The research results show that increasing local revenue through property taxes (PBB-P2) is carried out by consistently applying intensification and extensification strategies during the 2020–2025 period. The intensification strategy is aimed at optimizing revenue from registered taxpayers through adjustments in rates and the Tax Object Sale Value (NJOP), direct collection of arrears, collaboration with village governments, confirmation of taxpayer status in public services, digitalizing payments, granting administrative sanction waivers, enforcing compliance, and updating taxpayer data. Meanwhile, the extensification strategy focuses on expanding the tax base through tax socialization, integrated services to villages and sub-districts, data integration with the land office, and coordination with plantation companies. Although the strategy has produced positive results, its implementation still faces some obstacles, namely low awareness and compliance among taxpayers, inaccuracies in taxpayer data, limited human resources, difficulty reaching taxpayer areas, and uneven internet access across villages

INTRODUCTION

The government plays a crucial role in improving people's welfare by providing essential and sustainable public goods and services. Making sure people can access roads and bridges between regions, providing educational and health facilities, and handling public administration are all ways the government serves its citizens. Along with that, the central government delegates some of its authority to local governments as regulated in Law Number 23 of 2014 on Regional Government and Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments. This delegation of authority gives regions the autonomy to manage their own affairs, including handling local revenues and expenses so that budget usage can be maximized for the benefit of the local community.

In regional financial structures, regional revenue comes from Local Own-Source Revenue (PAD), transfer revenue, and other legitimate regional income. PAD – which includes local taxes, local levies, separated management of regional assets, and other legitimate PAD – is the main benchmark of a region's fiscal independence. However, the nationwide decline in Regional Finance Transfer Allocation (TKD) has become a serious challenge for local governments in maintaining their development performance. The central government's policy to reduce TKD cuts the capacity for public spending at the local level, forcing local governments to explore and maximize independent revenue potential through efforts to intensify and expand PAD sources. One local tax subsector that has strategic potential to cover this revenue gap is the Urban and Rural Land and Building Tax (PBB-P2).

As a tax imposed on the ownership, control, or use of land and buildings by individuals or entities, PBB-P2 offers a very broad taxpayer base. This makes PBB-P2 a highly potential source of revenue that local tax authorities can continue to tap into through the implementation of appropriate and adaptive tax management strategies. In Bulungan Regency, the general trend of local revenue growth has shown positive figures throughout the period from 2020 to 2025, with local revenue increasing from IDR 101.75 billion in 2020 to IDR 244.37 billion in 2025. PBB-P2 itself recorded a significant contribution as the third largest contributor in the local tax category. Nonetheless, PBB-P2 revenue performance still experiences fluctuations and has not yet reached its optimal potential. Data from the Bulungan Regency Revenue Agency shows that PBB-P2 revenue once exceeded the target during the period 2020–2024, but performance declined in 2025, with actual realization reaching only 86.60% (Rp6.06 billion out of a Rp7.00 billion target). The suboptimal realization of PBB-P2 revenue in Bulungan Regency is closely linked to various administrative and operational issues that have persisted since the authority to manage PBB-P2 was transferred from the central government to the local government. The main challenges faced include weaknesses in administrative management, inaccurate taxpayer and tax object data, high accumulation of tax arrears/receivables, and limited quantity and quality of tax collection human resources. The very large geographic area of Bulungan Regency, with settlements spread across rural and coastal areas (such as pond tax objects), also adds to the complexity of tax collection challenges.

Considering the importance of PBB-P2 contributions to local fiscal independence amid the dynamics of declining financial transfers from the central government, a thorough evaluation of the effectiveness of the strategies implemented by the Bulungan Regency Regional Revenue Agency is needed. This article aims to analyze strategies for increasing local revenue through the optimization of PBB-P2 income and to identify various factors that hinder the implementation of these strategies in Bulungan Regency. The results of this study are expected to provide theoretical contributions to the development of public strategy and regional taxation management, while also offering practical input for the Bulungan Regency Government in formulating more optimal and sustainable local tax collection policies. Article Publication Specifications: Writing Style: Academic, clear, flowing, and in line with the standards of reputable/accredited scientific journals (SINTA). Discussion Focus: Highlighting the main arguments regarding the gap between the potential and actual realization of PBB-P2 in Bulungan Regency, geographical/technical challenges, as well as the dynamics of the decline in Regional Financial Transfers (TKD).

LITERATURE REVIEW

Review of Previous Research Results Research on strategies to increase Regional Original Revenue (PAD) and the collection of Urban and Rural Land and Building Tax (PBB-P2) has been widely conducted by previous researchers. Reviewing previous studies serves as a reference and comparison to understand the context and focus of relevant research. Amiruddin (2017), in his research titled "Local Government Strategies in Increasing Regional Original Revenue (PAD) Through Urban and Rural Land and Building Tax (PBB-P2) (A Study at the Mojokerto Regency Regional Revenue Agency)," used a descriptive qualitative approach. This study concludes that the strategy for increasing local revenue through property tax (PBB-P2) is carried out through six main steps: improving human resource quality, data collection and assessment for database maintenance, optimizing arrears payments through banking and cooperation with the District Attorney's Office, fostering and socializing taxpayer compliance, setting revenue targets based on potential, and enhancing supervision and control. The supporting factor is the continuously growing potential of land and buildings, while the main obstacle is the lack of taxpayer awareness. Siregar (2017), in a study titled "Strategies to Increase Regional Original Revenue (PAD) in Padang Lawas Regency (Case Study: Restaurant/Food Tax Sector)," used a descriptive qualitative method with a SWOT analysis framework. The study showed that strategies to increase PAD focused on optimizing the institution's internal strengths (Dispenda), such as implementing Regional Regulations, SOPs, and the commitment of tax-collecting employees. The obstacles faced included unevenly standardized workload for officers and limited infrastructure. Rahma (2016) conducted a study titled "Analysis of Urban and Rural Land and Building Tax (PBB-P2) Collection Strategies in Jepara Regency" using a descriptive qualitative approach. The research results show that the management strategy for PBB-P2 is divided into intensification (provision of infrastructure, improvement of human resources,

service improvements, socialization/training, and evaluation) and extensification (updating taxpayer data/re-registration and registering new taxpayers). PBB-P2 management in the area is considered very effective and efficient, although the level of regional contribution and independence is still relatively low. Santi (2025) in her study "Strategies to Increase Revenue from Regional Asset Use Levies to Boost Local Revenue in Penajam Paser Utara Regency" used a descriptive qualitative approach and SWOT-based strategic management analysis. The research results show that the implementation of strategies includes improving compliance and law enforcement, optimizing asset management, utilizing information technology, and fostering synergy among regional government agencies and related parties. Supporting factors include policy effectiveness, improvements in asset management, and technological innovation, while challenges lie in the suboptimal use of assets, limited socialization, and compliance obstacles due to economic dynamics.

B. Review of Concepts and Theories

1. Strategic Management Theory According to Yatminiwati (2019:3), strategy is the process of determining top management plans that focus on the organization's long-term goals, accompanied by the preparation of efforts to achieve those goals. Mintzberg (in Arifah, 2022:3) added that strategy works effectively if an organization has the resources, skills, and capabilities to face its environment. Furthermore, Hunger and Wheelen (2003:11-12) define strategic management as a series of managerial decisions and actions that determine a company/organization's performance in the long term.

The stages or process of strategic management according to Hunger and Wheelen (in Kurniawati, 2023) include four main stages: Environmental Analysis: Observing the internal environment (strengths and weaknesses including structure, culture, and resources) as well as the external environment (opportunities and threats). Strategy Formulation: Developing a long-term plan that includes defining the organization's mission, setting objectives, developing strategies, and outlining policies. Strategy Implementation: Translating strategies and policies into real actions through program development, budget planning, and implementation procedures (SOPs). Evaluation and Control: The process of monitoring and assessing actual organizational activities and performance compared to planned performance to get feedback.

2. Local Tax Collection Theory: Theoretically, tax collection explains the relationship between the rights of the state/government and the obligations of citizens. Suandy (2008) outlines several tax collection theories: Insurance Theory: Paying taxes is seen as a premium to get protection from the state. Interest Theory: Monitoring the distribution of tax burdens is based on each individual's interest in the state. Carry Theory: Tax payments are prioritized to maintain public welfare. Devotion Theory: The state has the absolute right to collect taxes for public interest, and people pay taxes as a form of obligation and a sign of devotion to the state.

3. Concept of Regional Original Revenue (PAD) Regional Original Revenue (PAD) is regional income derived from the local economic potential. Halim (2007:96) defines PAD as revenue coming from the region's original economic sources. Meanwhile, Mardiasmo (2002:132) and Law No. 23 of 2014 break down PAD components into several sources: Local Taxes: Mandatory contributions made by

individuals or entities to the local government without direct equivalent compensation and are compulsory under the law. According to Law No. 1 of 2022, regency/city governments have authority over 13 types of local taxes, including PBB-P2, BPHTB, PBJT (food/drinks, electricity, hotels, parking, arts/entertainment), Advertisement Tax, PAT, MBLB Tax, Swiftlet Nest Tax, Vehicle Tax surcharge, and Motor Vehicle Title Transfer surcharge. Local Retribution: Local levies on certain services or permits specifically provided and/or granted by the local government for the benefit of individuals or entities. These are divided into General Service Retribution, Business Service Retribution, and Specific Licensing Retribution. Results from the Management of Separated Regional Assets: Income coming from profit shares, dividends, or partnership results from regional capital participation in regional-owned enterprises (BUMD), state-owned enterprises (BUMN), or third parties. Other Legal Local Revenue: Regional income outside of taxes, levies, and income from asset management, such as checking account service fees, compensation/penalty income, and proceeds from selling regional assets. 4. Urban and Rural Land and Building Tax (PBB-P2) According to Law No. 1 of 2022, PBB-P2 is defined as a tax on land and/or buildings owned, controlled, and/or utilized by individuals or entities, except for areas used for plantation, forestry, and mining business activities. Taxable Objects: Consist of Land (including the surface of the earth/land and inland waters) and Buildings (engineering constructions that are planted or permanently attached to the land). Tax Base: The tax base for PBB-P2 is the Selling Value of Taxable Objects (NJOP). NJOP is the average price obtained from fair sales transactions, determined through three approaches: comparison of prices of similar objects, new acquisition value, or replacement sale value. Tax Rate: According to the latest regulation (Law No. 1 of 2022), the PBB-P2 rate is set at a maximum of 0.5%, with provisions that the rate for agricultural and livestock land is set lower than other rates. 5. Important Aspects in Collecting PBB-P2 Collecting PBB-P2 refers to the official assessment system, where the tax authorities/local government have full authority to determine the amount of tax owed by issuing a Tax Notice (SPPT).

According to Government Regulation Number 35 of 2023, the PBB-P2 collection process consists of several stages: Registration and Data Collection: Using the Tax Object Registration Form (SPOP) to issue a Tax Object Number (NOP) and update geographic/subject/object tax data. Assessment and Determination: Mass or individual NJOP assessments, followed by setting the amount of tax owed in the SPPT. Payment and Deposit: Carrying out tax payment obligations by taxpayers through banking channels or digital payment media. Collection: Active or passive collection steps (including issuing STPD, warning letters, up to forced letters) to tackle tax receivables and arrears. In practice, optimizing PBB-P2 revenue is carried out through two types of strategic approaches: Intensification Strategy: Efforts to maximize tax revenue from the already registered taxpayer base without excessively raising rates. This is done through adjusting/updating NJOP, collecting arrears, implementing digital payments, providing relief/penalty waivers, and increasing supervision. Extensification Strategy: Efforts to expand the tax base by identifying and

recording new taxpayers and tax objects that were previously not covered by the tax system. PBB-P2 Collection Challenges:

The implementation of the PBB-P2 strategy generally faces internal challenges (limited quality/quantity of human resources, limited facilities and infrastructure, and outdated or inaccurate database information) and external challenges (low awareness and compliance of taxpayers, limited geographic/internet access, and lack of public understanding in rural areas). C. Framework of Thought The framework of thought in this study explains the logical relationship between the demand for increasing regional fiscal independence through local revenue (PAD) and the use of strategies for collecting PBB-P2 (Land and Building Tax for Rural and Urban Areas). Local governments are required to manage the authority to collect regional taxes in order to fund regional development spending independently and reduce dependence on Regional Financial Transfers (TKD). As one of the main components of regional taxes, the optimization of PBB-P2 is carried out through two main strategy pillars, namely the Intensification Strategy and the Extensification Strategy. The implementation of both strategies is influenced by operational technical factors in collection as well as external and internal organizational constraints. With effective and efficient management of the property tax (PBB-P2) collection strategy, it is expected that the actual collection of PBB-P2 can be optimized, which would directly impact the increase of Regional Original Revenue (PAD). Conceptually, the research framework is presented in the following Figure 1:

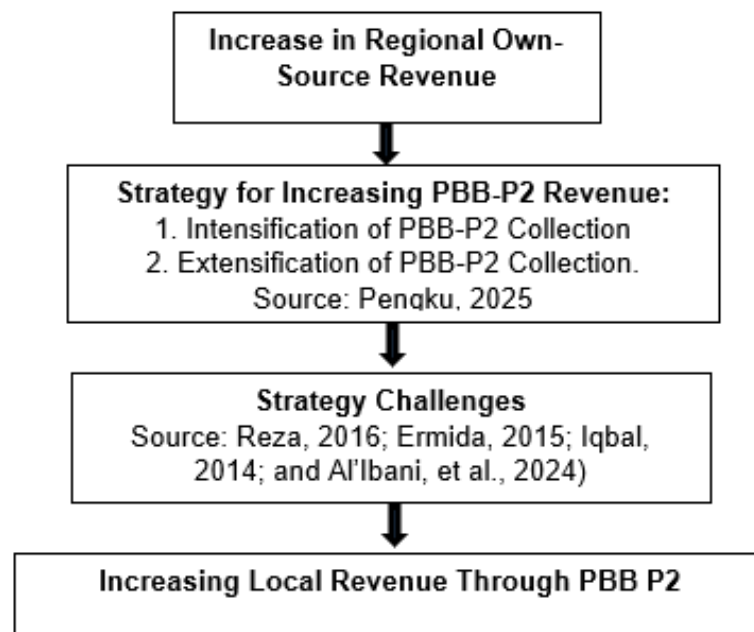


Figure 1. Research Framework

METHODOLOGY

A. Type of Research

This research uses a qualitative approach with a descriptive nature to understand and explain social life issues based on the holistic, complex, and detailed real-life conditions regarding the implementation of strategies to increase Regional Original Revenue (PAD) through the collection of Urban and Rural Land and Building Tax (PBB-P2). This study does not use statistical tools or a quantitative approach to answer the research problems.

Based on its unit of analysis, this study falls under a case study that focuses on a single social unit, which is the Regional Revenue Agency of Bulungan Regency. In this research, the researcher acts as the main instrument (human instrument) as well as an observational participant who manages the entire research process from planning, data collection, data analysis, to report writing.

B. Research Location and Time

Research Location : The research was conducted at the Regional Revenue Agency (Bapenda) of Bulungan Regency. This location was chosen because it is a regional government organization that has the main duties and functions in managing and collecting local taxes.

Research Time : The research was conducted over a period of 3 (three) months, starting from May 2026 to July 2026, covering the stages of instrument preparation, field data collection, data processing and analysis, up to report writing.

C. Data Sources

The data sources in this study consist of spoken or written words as well as documents examined by the researcher. The data used include:

Primary Data: Obtained directly from informants who have knowledge and experience in local tax collection at the Regional Revenue Agency of Bulungan Regency. The primary data consists of verbal statements or sentences that explain the process and implementation of strategies to increase local revenue as well as the collection of PBB-P2.

Secondary Data: Obtained indirectly through intermediary media in the form of documents and official reports that are published, such as target and realization reports of local revenue (PAD) and land and building tax (PBB-P2) receipts.

D. Research Informants

The selection of key informants is based on considerations of understanding, work experience, and position within the structural job hierarchy in various fields at the Bapenda of Bulungan Regency. Informants in this study include:

1. Head of Regional Revenue Planning and Development Division.
2. Head of the Regional Revenue Management Division.
3. Head of the Regional Revenue Control and Evaluation Division.
4. Head of the Regional Revenue Information System Management Division.

E. Data Collection Techniques

Data collection was done using the following techniques:

Interview: A structured interview is conducted by asking prepared questions, along with follow-up questions outside the list to gather more details. The

interview is carried out outside working hours or break times to ensure the informant's comfort, with the help of a mobile phone recorder and noting important points.

Documentation: Done by submitting a written data request to the relevant division at the Bapenda of Bulungan Regency to obtain written documents in the form of reports on PAD targets and realizations as well as PBB-P2 collection.

F. Data Analysis Techniques

Data analysis was carried out qualitatively by referring to the interactive model of Miles and Huberman. The stages of data analysis include three steps that are interconnected and occur continuously:

Data Reduction: The process of summarizing, selecting, focusing, simplifying, and organizing raw data from interviews, observations, and documents. This step includes organizing data, sorting relevant data, abstracting raw data, and assigning codes/labels for categorization.

Data Presentation (Data Display): Organizing reduced data into a structured narrative or visual form that makes it easier to understand, analyze, and identify patterns and relationships.

Conclusion Drawing/Verification: Interpreting the meaning of the presented data and rechecking (verifying) the field data to make sure the conclusions drawn are consistent and valid.

G. Validity of Findings

The validity check of the data in this study was carried out through the Triangulation technique. Triangulation was done by comparing and combining data from various sources, techniques, and times, which includes:

Source Triangulation: Testing the validity of data by comparing and checking data from various sources, such as interview results with archives or official documents.

Technique Triangulation: Testing the validity of data from the same source by using different data collection techniques (for example, checking observation data with interviews).

Time Triangulation: Testing the validity of data by collecting data at different times or in different situations until credible data is obtained.

RESULT

Implementation of the Strategy to Increase Local Own-Source Revenue Through Urban and Rural Land and Building Tax (PBB-P2) in Bulungan Regency The Bulungan Regency Government, through the Bulungan Regency Regional Revenue Agency, has the main task of increasing local own-source revenue through regional taxes. One of the regional tax sectors under its collection authority is the Urban and Rural Land and Building Tax (PBB-P2) in the Bulungan Regency area. In an effort to carry out the collection of PBB-P2, it definitely has to be based on the applicable regulations as stipulated in Bulungan Regency Regional Regulation Number 10 of 2023 concerning Regional Taxes and Regional Levies, Article 4 paragraph 1, which explains that the objects of PBB-P2 are land and/or buildings owned, controlled, and/or used by individuals or entities, except for areas used for plantation, forestry, and mining business activities.

Therefore, it can be understood that the object of PBB-P2 is the ownership of land and buildings that are considered as a single unit in terms of ownership, control, and use by individuals or entities. However, the scope of PBB-P2 land does not include land used for plantation, forestry, and mining businesses. The distribution of land that falls under PBB-P2 can be found in urban areas and outside urban areas, which are called rural areas. Generally, urban areas are located in the capital of the Regency, while rural areas are outside the Regency capital, such as in villages located in Bulungan Regency.

Efforts to increase PBB-P2 revenue in Bulungan Regency are carried out by the Bulungan Regency Revenue Agency through intensification and extensification strategies at every stage of PBB-P2 collection, starting from planning, implementation, and control of its collection, carried out by departments that have their main duties and functions in accordance with Bulungan Regent Regulation Number 22 of 2022.

The collection of PBB-P2 in Bulungan Regency over the past five years can be shown in the following table:

Table 1. Target and Realization of PBB-P2 Revenue in Bulungan Regency for 2020-2025

Tahun	Target (Rp)	Realisasi (Rp)	Capaian (%)
2020	1.500.000.000,00	4.131.706.996,00	275,48
2021	2.000.000.000,00	5.639.626.134,00	281,98
2022	3.100.000.000,00	6.745.556.407,00	217,60
2023	6.253.390.000,00	6.814.022.383,00	109,97
2024	5.514.725.600,00	6.978.279.995,00	126,54
2025	7.000.000.000,00	6.061.996.737,00	86,60

Source: Regional Revenue Agency of Bulungan Regency, 2026

The realization of PBB-P2 revenue compared to the PBB-P2 revenue target in Bulungan Regency has always met the set targets from 2020 to 2024. However, in 2025, the realization did not meet the set target. The failure to achieve the PBB-P2 revenue target in 2025 compared to previous years was due to an increased revenue target in 2024 of 26.93%, which, if based on the 2024 realization, should have been achievable in 2025. However, the economic condition of taxpayers or the community and other dynamics, like PBB-P2 cases in other areas such as Pati Regency, also affect people's awareness in fulfilling their obligations, on top of that the Bulungan Regency Government is doing budget efficiency which impacts the PBB-P2 collection performance, making it not so great.

The Regional Revenue Agency of Bulungan Regency, in meeting the target for PBB-P2 revenue, carries out strategies that were implemented in the previous year while still making efforts to intensify and expand at every stage of regional tax collection, including the collection of PBB-P2.

The Bulungan Regency Government, in implementing the strategy to increase PBB-P2, focuses on intensification and extensification strategies at every stage or process of collecting PBB-P2. This is, of course, distributed through programs and activities carried out by the departments of the Bulungan Regency Regional

Revenue Agency. Each program and activity, using human resources, budget, and planned work methods, has set output, outcome, and benefits. So, every stage needs to be aimed at the goal of intensification and extensification in increasing PBB-P2 revenue, both in terms of adding the number of taxpayers and improving PBB-P2 payments.

A. Strategy for Intensifying Rural and Urban Land and Building Tax Collection

The strategy to intensify PBB-P2 revenue aims to increase PBB-P2 collections from taxpayers who are already registered in the Bulungan Regency Regional Revenue Agency's tax database. This is done so that taxpayers fulfill their obligations on time and avoid administrative sanctions. The implementation of the intensification strategy carried out by the Bulungan Regency Regional Revenue Agency includes:

1) The Application of Rates, Tax Object Selling Value, and Administrative Sanctions in an Objective and Humane Way

This strategy includes implementing PBB-P2 rates and the Tax Object Selling Value in a way that doesn't burden taxpayers. In other words, the tax assessments from 2020 to 2025 are relatively the same. Likewise, for administrative sanctions, to keep things manageable, a 1% per month reduction in rates for late payments is applied, and tax penalties are waived depending on certain events and situations that make it hard for taxpayers to pay their taxes.

The Regional Revenue Agency of Bulungan Regency applies a three-tier rate scheme: 0.2% for values above or up to 1 billion, 0.15% for values below 1 billion, and 0.1% for agricultural and livestock land. The 0.1% additional rate for food production and livestock land aims to expand new taxpayers who own land with food production and livestock criteria that hasn't been registered for PBB-P2 yet.

Besides the current changes in PBB-P2 rates, in an effort to intensify and expand PBB-P2 revenue, the Bulungan Regency Government has also applied the adjusted Property Tax Object Selling Value (NJOP) since 2020, which is still in effect today. One of the strategies of the Bulungan Regency Regional Revenue Agency to boost PBB-P2 revenue from taxpayers is by not increasing the NJOP for land and buildings, which serves as one of the bases for imposing PBB-P2. The strategy to increase the potential of PBB-P2 revenue is done by setting annual PBB-P2 revenue targets to ensure growth, also taking into account payment realizations in previous years. The strategy to raise PBB-P2 revenue targets each year continues to be improved, especially for the years 2020 to 2025.

2) Improving Service Access

The Bulungan Regency Government, through the Regional Revenue Agency, in order to boost PBB-P2 revenue, is also improving service access not just at the office, but also by providing direct services to the community. Tax services are already available at the Public Service Mall every working day, and on certain months, through programs and activities they have, services are also held in villages and sub-districts across the Bulungan Regency.

This tax service is consistently carried out every year in several villages or sub-districts depending on the available budget. This service receives very positive responses from the local community. Sometimes villagers ask the village officials

to bring in the Regional Revenue Agency so that services can be provided to the people.

3) PBB-P2 Billing

The strategy for carrying out mass collection of PBB-P2 is implemented by the Regional Revenue Management Division by applying billing to all regional taxpayers through door-to-door collection and through the village head every year.

PBB-P2 services to taxpayers have reached all taxpayers, both in urban and rural areas. The geographical conditions are a challenge, but they don't prevent efforts to increase the number of new taxpayers and make it easier for them to pay taxes.

4) Data Update

A strategy of both collecting taxes and updating invalid data will optimally correct taxpayer information and encourage taxpayers to settle their arrears. This will obviously also boost property tax revenue, especially from previous years' arrears. The efforts carried out by the Bulungan Regency Regional Revenue Agency are also done comprehensively across all 10 districts in Bulungan Regency every year.

The Bulungan Regency Government, in an effort to improve the validation of PBB-P2 taxpayer and property data, has implemented a data updating strategy by sending officers to the field to locate taxpayers and ensure their data is accurate. In addition, the process of updating PBB-P2 taxpayer data also works in synergy with the Land Office regarding transfer of rights through sales, inheritance, and gifts, so the data is always updated accurately and quickly.

5) Confirming Taxpayer Status or Tax Clearance

One additional effort to improve compliance of PBB-P2 obligations is by carrying out passive billing with confirmation of taxpayer status or tax clearance at the Public Service Mall as well as at the Land Office. This collaboration is done with the Investment and One-Stop Integrated Service Office of Bulungan Regency and the Land Office of Bulungan Regency.

6) Reduction and Waiver of Administrative Sanctions

The strategy to increase PBB-P2 should be more intensive after the collection phase for taxpayers who don't pay after the due date, as per the regulations, they are subject to administrative sanctions. Previously, the administrative sanction or fine was 2% per month of delay, up to a maximum of 2 times the fine. But now, it's only 1% per month.

In addition to reducing administrative sanctions for taxpayers, the strategy applied is to encourage taxpayers to promptly pay their receivables through a policy of waiving administrative penalties. In 2021 and 2025, fines for arrears up to the previous year were waived in line with the regional head's policy, especially to reduce the impact of Covid-19 and to celebrate the anniversary of Tanjung Selor City and Bulungan Regency.

7) Enforcement of Taxpayer Compliance

Besides imposing administrative sanctions, another strategy is to take actions to increase compliance among taxpayers who are reluctant to pay taxes by giving warnings both persuasively and forcibly. The Regional Revenue

Agency of Bulungan Regency involves the Public Order Agency, the Inspectorate, the licensing office, and Bapenda itself by issuing reminders to pay promptly.

8) Digitalization of PBB-P2 Payments

The Regional Revenue Agency of Bulungan Regency also boosts revenue from PBB-P2 by implementing strategies that provide easier and faster access for paying PBB-P2. The excellent service strategy with easy access to cashless payments has been in place in Bulungan Regency since 2020 until now. The banking partner of the Bulungan Regency Government is the East and North Kalimantan Regional Development Bank (Kaltimtara Bank). Kaltimtara Bank has implemented systems and applications that support the electronicization of local government transactions through the 'Dalam Genggaman' (DG) app, Paykaltimtara, SMS banking, and ATMs. In addition, there are other supporting applications partnered with the bank, such as PT. Pos Indonesia through Pospay, and e-channels like Tokopedia, Gopay, and Dana.

b. Strategy for Expanding the Increase of Urban and Rural Land and Building Taxes

The extensification strategy aims to expand or add subjects of PBB-P2, which includes adding new taxpayers who are not yet registered or recorded by the tax authorities. Adding new taxpayers from the PBB-P2 sector is one way to increase local own-source revenue from the regional tax sector.

1) Regional Tax Socialization

The strategy for socializing regional taxes, especially PBB P2, to the community in Bulungan Regency aims to increase understanding of the regulations in place. The regulations cover the definition, tax base, rates, and collection process. Taxpayers often ask about calculations, registration processes, and correcting inaccurate data. The socialization strategy is carried out in all villages and districts, involving community leaders, village officials, and business actors, with the aim of boosting compliance from within the taxpayers themselves. Socialization is carried out through various channels, such as face-to-face meetings, online media, and banners that are distributed across villages so that they can be seen all the time.

2. Challenges in Collecting Urban and Rural Land and Building Tax (PBB-P2)

The strategy implemented to increase Regional Original Revenue through the enhancement of Urban and Rural Land and Building Taxes in Bulungan Regency involves the main tasks and functions of all sectors and across regional apparatus. This aims to complement each other's needs in the field. However, it cannot be denied that carrying out these strategies is not easy and faces various obstacles or challenges that have disrupted their implementation over time.

a. Low Compliance and Awareness of Taxpayers

The low compliance and awareness of taxpayers in paying PBB-P2 is one of the main factors in implementing the increase of Regional Original Revenue in general, and especially Urban and Rural Land and Building Tax. The level of compliance in paying local taxes, particularly PBB-P2, is still quite low, around 45%, with tax arrears continuing to rise even though taxpayers acknowledge their debt to the government.

Lack of compliance and taxpayer awareness can be caused by several factors that often occur in society, such as tax avoidance, a decline in trust in the government, feeling that the government pays little attention to the surrounding environment, and tax rates that don't match people's ability to pay. Socialization efforts to the public have been carried out to provide understanding and explanations about how the tax funds collected from the community are used and returned for the benefit and welfare of the people.

b. Inaccuracy of Tax Subject and Object Data

The data on taxpayers and taxable objects in the PBB-P2 sector is still not valid, so their obligations cannot be fulfilled. Valid data on taxpayers and taxable objects is a key factor for the success of PBB-P2 revenue collection. The Bulungan Regency Government took over the collection of PBB-P2 from the central government in 2014. The data handed over had issues with the accuracy of taxpayers and taxable objects, which are still being felt today, and efforts are still being made to clean up the data based on field research processes.

c. Limitations in the Quantity and Quality of Human Resources

There are issues with the quantity and quality of human resources carrying out PBB-P2 collection. Currently, there are only a limited number of officers to handle the PBB-P2 collection. The number of employees keeps decreasing every year without any new hires, which really limits the ability to implement the strategies that have been prepared so far. There are fewer than 7 data collection officers, and they also serve as collection officers. There are currently no debt collectors or bailiffs.

d. Geographic Conditions

The geographical conditions of taxpayers spread across districts and villages make it difficult for officers to carry out intensification and extensification. The geographical conditions of Bulungan Regency pose challenges in implementing programs and activities to intensify and extend PBB P2 revenue collection. To be able to register, assess, issue determinations, collect payments, and provide understanding to these taxpayers, officers have to meet them face-to-face. Moreover, people in rural areas generally work in gardens or fields and are not at home every day.

e. Limited Internet Access

Even though people now have the option to pay PBB-P2 easily and quickly using cashless payment systems, there are still some issues in its implementation. Cashless payment for PBB-P2 is available in various forms, but many taxpayers still haven't chosen to go cashless. The internet network isn't fully available in all villages, especially in remote areas.

There are also challenges in implementing the elektronification of tax payment transactions, mainly related to the internet network, which still cannot fully reach remote or inland areas in Bulungan Regency, and this also reduces the efforts and strategies that were previously prepared.

DISCUSSION

1. Strategy for Increasing Local Revenue Through Raising Urban and Rural Land and Building Taxes in Bulungan Regency bulungan Regency's local revenue is collected through various sectors such as local taxes, regional levies, management of separated regional assets, and other legitimate local revenues

Urban and Rural Land and Building Tax (PBB-P2) is one of the important contributors with potential to grow every year. The success of reaching targets each year is very much influenced by various factors, including the strategies implemented by local authorities responsible for regional revenue. The target setting for each year is always increased, and the realization has shown very good results from 2020 to 2024. Even though in 2025 the realization didn't meet the target, the achievement percentage is still considered very good and close to 100%.

The collection of PBB-P2 goes through various cycles or stages starting from planning, registration and data services, determination and distribution of tax assessments, collection, control, and evaluation. The Regional Revenue Agency of Bulungan Regency, as a local government body authorized to collect these taxes, needs support in resources including human resources, budget, technology, and good work methods. The stages and use of organizational resources can be carried out effectively and efficiently to optimize PBB-P2 revenue intensification and extensification every year by applying proven strategies that work well.

The overall strategy chosen aims at increasing awareness and compliance among taxpayers, especially for PBB-P2, so that PBB-P2 revenue increases each year to meet the organization's targets. The strategy that has been implemented takes into account various internal and external aspects of the organization, which ultimately leads to the main goal of increasing taxes from the PBB-P2 sector. The strategy chosen and applied not only ensures that taxpayers pay taxes based on existing data but also tends to be more expansive or aggressive in increasing the number of new taxpayers in both urban and rural areas of Bulungan Regency.

The intensification and extensification strategies that have been applied so far are well-coordinated through the implementation of core tasks and functions in each department according to the stages of local tax collection. All departments have also coordinated and collaborated together, or been involved with each other when assignments in the field are carried out. This shows that the strategy being implemented is not sectoral or self-centered, but cross-sectoral and has even synergized with stakeholders outside of the Bulungan Regency Regional Revenue Agency, such as the Investment and One-Stop Service Office, the Land Office, the Civil Service Police Unit, the Inspectorate, Village Governments, and District Governments.

The strategy to boost PBB-P2 in Bulungan Regency currently has also adopted technological developments that are a global demand, by utilizing the internet, computerization, and digitalization in every aspect of local government. The presence of the internet really helps bridge the needs of the community with the government to mutually fulfill each other's rights and obligations.

Based on the implementation of the strategy to increase PBB-P2 in Bulungan Regency, it supports Hunger and Wheelen's (2003) strategic management theory, which explains that decisions on determining strategies to boost PBB-P2 revenue to increase Regional Original Revenue by leaders within the Bulungan Regency Government must be performance-oriented, in this case focusing on improving local revenue performance in the long term. In formulating these strategies, the Bulungan Regency Government has also taken into account environmental observation aspects such as internal and external organizational factors, and strategy formulation based on the conditions of Bulungan Regency, as well as carrying out evaluation and control efforts in their implementation by the Bulungan Regency Regional Revenue Agency.

Determining strategies to increase PBB-P2 revenue in order to boost the Local Own-Source Revenue of Bulungan Regency through intensification and extensification in every stage of PBB-P2 collection, such as policies or regulations, rates, distribution, and tax collection from taxpayers, supports Abubakar's theory in Halim (2004). It explains that efforts to increase tax and regional levy revenues can be done by improving regional revenue management through intensification and extensification strategies. This is also in line with Pengku's (2025) view, which states that to optimize tax revenue, the government can implement intensification and extensification efforts, which play an important role in expanding the tax base and increasing taxpayer compliance.

Thus, the strategies to increase PBB-P2 revenue in an effort to boost Bulungan Regency's local revenue from 2020 to 2025 and beyond are still relevant to continue and should indeed be applied within good government governance. The intensification and extensification strategies carried out are not merely partial, but these two strategies must work together in every aspect or authority in each sector implementing the stages of PBB-P2 collection.

2. Factors That Hinder the Strategy for Increasing Urban and Rural Land and Building Taxes

The strategies that have been carried out by the Bulungan Regency Government to increase Regional Original Revenue through Urban and Rural Land and Building Tax are certainly not without challenges and obstacles faced by the Bulungan Regency Regional Revenue Agency. However, efforts to overcome these obstacles are still being made so that the realization of PBB-P2 revenue continues to increase according to the set targets. Based on research results, the challenges and obstacles faced in implementing strategies to boost Regional Original Revenue through increasing PBB-P2 in Bulungan Regency include:

A. Lack of Awareness and Compliance Among Taxpayers

In general, complying with the obligation to pay local taxes, especially PBB-P2, heavily relies on the high awareness of taxpayers. This is because the mindset that paying taxes will reduce their income still exists. Increasing taxpayers' awareness, which is an internal factor, is very difficult if there are no factors that can influence their mindset to willingly and sincerely pay their obligations on time and consistently. Especially in the context of a community

that is economically struggling, extra effort is needed from the local government to change this behavior.

Raising public awareness is of course best done with a more persuasive effort by providing education on the importance of taxes for the continuity of development funding and the fulfillment of public goods and services.

B. Inaccuracy of Un-P2 Subject and Object Data

Another challenge is that the data on taxpayers and tax objects in the PBB-P2 sector is still not valid, so their obligations cannot be met. Valid data on taxpayers and tax objects is an important factor for the success of PBB-P2 revenue collection. The same goes for implementing the Proper Value of Tax Objects (NJOP) for land and buildings accurately and in accordance with the objects, which encourages taxpayers to consciously commit to paying taxes voluntarily.

C. Lack of Quantity and Quality of Human Resources

The quantity and quality of human resources handling PBB-P2 collection is one of the factors affecting the implementation of the strategy. The limited number of employees restricts the execution of the strategies that have been prepared so far.

D. Geographical Condition of Taxpayers

The geographical condition of taxpayers spread across sub-districts and villages makes it challenging for officers to carry out intensification and extensification. The geographical condition of Bulungan Regency creates difficulties in running programs and activities to intensify and expand land and building tax (PBB P2) revenue.

E. Limitations of Internet Network

The use of digital payment technology by the public also faces challenges in its implementation because digital payment systems are highly dependent on the availability of internet networks provided by telecom operators. Most of the relatively stable internet networks are in urban areas and some spots in rural areas. This uneven internet access is particularly noticeable in certain areas that don't receive telecom signals (blank spots).

F. Other External Factors

The country's economic conditions, which also affect the taxpayers' or community's economic situation, along with other dynamics like PBB-P2 cases in other areas such as Pati Regency, influence the public's awareness in fulfilling their obligations. On top of that, the Bulungan Regency government is implementing budget efficiency, which impacts the performance of PBB-P2 collection, making it not so good.

Based on the obstacles and challenges in implementing strategies to increase PBB-P2, this is very relevant and has become an issue faced by all Regional Governments that carry out PBB-P2 collection in Indonesia. Challenges that still require better handling, such as invalid data of PBB-P2 subjects and objects, have become problems that hinder the implementation of intensification and extensification strategies to increase PBB-P2 so far. Solving these obstacles can't be done quickly, but must be done slowly and gradually every year, considering the wide distribution of taxpayers and the large number of taxpayers. Other challenges, like the availability of internet access to support intensification and extensification efforts, are also current issues that must be

anticipated by both the government and private sector to make sure the strategies can run optimally.

CONCLUSIONS

Based on the results of the research and discussion, the conclusions can be drawn as follows:

1. Strategy Implementation (Intensification & Extensification)

The increase in Regional Original Revenue (PAD) from PBB-P2 in Bulungan Regency is carried out through two main approaches:

- a. Intensification to improve compliance of registered taxpayers (through digital payment, direct collection, adjustment of rates/NJOP, data updating, as well as humane penalties/waiver of fines).
- b. Extensification to expand the base of new taxpayers (through socialization, integrated services down to the village/sub-district level, as well as synergy with the Land Office and plantation companies).

2. Inhibiting Factors (Internal & External)

Implementing strategies to increase PBB-P2 faces challenges such as limited human resources, less reliable tax data, uneven geographic and internet access, low taxpayer awareness, and the negative impact of tax issues in mass and social media that reduce people's interest in paying taxes.

RECOMMENDATIONS

1. This study focuses on strategies to increase property tax (PBB-P2) acceptance from the government or fiscal side, but it hasn't addressed the aspects of taxpayer awareness and compliance in fulfilling their obligations from the taxpayer or public perspective. So, future qualitative research can be expanded towards implementing taxpayer compliance and awareness from the community's point of view.
2. Due to the lack of quantity and quality of human resources in the property tax (PBB-P2) sector, local governments need to take steps to fulfill this so that target goals can be achieved through recruiting civil servants, temporary government employees (P3K), and through transfers across agencies with lighter workloads. Further capability fulfillment can be improved through internal training from those who already have extensive experience and by providing technical training in the PBB-P2 field.

FURTHER STUDY

This research still has limitations, so further studies on the topic of Strategies to Increase Regional Original Revenue Through Urban and Rural Land and Building Taxes in Bulungan Regency are needed to improve this research and broaden the knowledge for both the writer and the readers.

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