

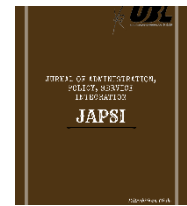
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Synchronisation of Land and Building Tax Data in the Process of Land and Building Tax Verification Services at the Regional Revenue Agency of Central Lampung District

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Abstract

The research design used in this research uses qualitative methods which are processed descriptively. Based on the research problem raised, namely analyzing employee empowerment according to main duties and functions in the Protocol and Communication Section of Pringsewu Regency Leadership. The results of the research show that Employee Empowerment According to the Main Duties and Functions in the Protocol and Communication Section of Pringsewu Regency Leadership, according to the research results, has been implemented through dimensions, (1) Effectiveness, that the State Civil Apparatus has carried out the tasks given but has not fully effective, (2) Authority and responsibility, State Civil Apparatus have carried out their duties as their responsibility, (3) Discipline, in general State Civil Apparatus have been disciplined in carrying out their duties, but have not been disciplined when entering and leaving the office (4). Initiative, in general ASN have not taken the initiative to carry out their duties without orders or direction from the leadership, because they are always afraid of making a mistake.

Keywords: *Empowerment, Employees, Main Duties, Functions.*

1. Introduction

The Regional Revenue and Expenditure Budget Policy plays a crucial role in fostering economic growth and enhancing private sector involvement, ensuring that budget allocations are properly targeted (Romanova et al., 2018). The success of this policy depends on a collective understanding of the significance of thorough planning, efficient implementation, and responsible financial management (Atichasari & Marfu, 2023). To sustain the effectiveness of future financial management strategies, transparency must be reinforced by refining the planning and execution of policies based on performance-based budgeting principles and increasing regional revenues through both intensification and expansion, while managing regional expenditures efficiently and effectively (Alain & Melegy, 2017).

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To effectively implement regional autonomy, the Regional Government must strengthen its initiatives to increase regional income, as well as to manage and supervise regional finances (Susanto et al., 2020). These efforts are crucial for ensuring that regional financial management is conducted in a manner that is transparent, economical, efficient, effective, and accountable (Lima et al., 2018). By doing so, the government can foster regional autonomy that upholds the principles of democratization, enhances community participation, promotes equity and justice, and supports the development of regional potential and diversity (Amin & Isharyanto, 2022).

The management of land and building tax in Central Lampung Regency is regulated by the Regent of Central Lampung Regulation Number 74 of 2017, which specifies the minimum determination for rural and urban land and building tax. Data from the Central Lampung Primary Tax Service Office in 2022 indicates that uncollectible tax assessments amounted to Rp. 231,480,818. This issue is largely attributed to inconsistent data related to 148,732 tax objects provided by the central government. Such data discrepancies pose significant challenges to the efficiency and effectiveness of managing land and building taxes, as well as fees for the acquisition of rights to land and buildings in Central Lampung Regency.

In 2022, the realization of Land and Building Tax collection in Central Lampung Regency indicated that only 93.16% of the targeted revenue of Rp. 2,500,000,000 was achieved, amounting to Rp. 2,328,940,739. The main factor contributing to this shortfall was data inaccuracies affecting 2,857 tax objects out of a total of 139,819, particularly in the sub-districts of Terbanggi Besar, Bandar Mataram Ratu, Kalirejo, and Gunung Sugih. This issue underscores that revenue from the Land and Building Tax has not been maximized due to verification data inaccuracies, especially related to the synchronization between Land and Building Tax records and the Fees for Acquisition of Rights on Land and Building in Central Lampung Regency.

Based on the results of observations and initial studies conducted, it can be seen that there are various kinds of problems faced by the Central Lampung Regency Government in order to increase local revenue sourced from land and building taxes during the transition period of delegation of authority for the Management of Land and Building Taxes in the Rural and Urban sectors from the Central Government. This condition encourages the author to conduct more in-depth research.

2. Literature review

Synchronization

Synchrony is defined as the process of coordinating or aligning one element with another to ensure they operate in a unified and harmonious manner (Jiang, 2022). This term implies alignment or parallel functioning, highlighting the compatibility and harmonious interaction between components. Additionally, synchrony suggests that events or actions may occur simultaneously, emphasizing the importance of concurrent operation and effectiveness (Ahmad & Mohd Salleh, 2021). The concept is versatile and extends beyond its basic definition, finding applications across various contexts such as time, actions, events, and human perceptions. At its core, synchrony aims to achieve seamless coordination, promoting a cohesive state in which different elements function together efficiently (Nowak et al., 2017).

(Shmotkin et al., 2021) argues that synchronization entails evaluating the compatibility and harmony of laws and regulations within a vertical framework, based on the systematization

of positive law. This process involves examining the relationship between higher and lower levels of laws and regulations. However, the synchronization of laws and regulations often results in conflicts, particularly when determining which laws or regulations are most appropriate for specific situations (Ma'ruf & Wardhani, 2022). In this context, synchronization can also be understood as the management of multiple processes occurring simultaneously, where the goal is to prevent data inconsistency caused by concurrent access from various processes (mutual exclusion) (Chapol Ali et al., 2023). Ultimately, the primary aim of synchronization is to establish an orderly sequence of operations, ensuring smooth functioning and avoiding issues such as deadlock or starvation (Botlagunta et al., 2022).

The concept of legal synchronisation refers to the effort of harmonizing various laws and regulations, ensuring that they align with each other in a coordinated and appropriate manner (Besharati & Khameneh, 2021). This process involves adjusting the relationship between different legal provisions, ensuring they fit within a vertical hierarchical structure (Mohamed et al., 2021). One example of this synchronisation can be seen in the alignment between Pancasila, the 1945 Constitution of the Republic of Indonesia, and the laws and regulations derived from them, particularly those addressing community participation in determining compensation for land acquisition for public interest projects. In this context, synchronisation guarantees consistency among these legal provisions, facilitating smooth implementation and clarity in their application. Ultimately, legal synchronisation ensures that diverse activities and processes are unified, working towards a common goal, balanced, and aligned with the established legal framework (Hashim et al., 2023).

Taxation

According to (Meiryani et al., 2022), tax is defined as a financial contribution from the public to the state treasury, based on legal provisions, which may be imposed without a direct reciprocal service, and is intended to finance public expenditures. This definition is further clarified to describe taxes as a transfer of wealth from individuals to the state, primarily to cover routine expenses, with any surplus allocated to public investment (Jiang, 2016). Taxes represent an obligation to transfer a portion of wealth to the state treasury triggered by a specific event, action, or circumstance, granting a particular position, rather than serving as a form of punishment (Nasrullah, 2022). This obligation is governed by regulations established by the government and is enforceable, though there is no direct reciprocal service from the state. The primary objective of taxation is to sustain public welfare (Oparah et al., 2020). In contrast, (Hau et al., 2023) defines tax as an imposition levied unilaterally by the government according to its established norms, without counterproduction, and intended solely to finance public expenditures.

Taxes play a vital role in supporting development, particularly in terms of financing. In addition to funds sourced from foreign loans, domestic revenue also contributes significantly to these financial resources (Nnyanzi et al., 2018). However, it is important to note that funds obtained through foreign loans come with the obligation of repayment, which requires substantial financial resources. Although repayments are made in installments, the cumulative effect of these debts can impose a growing financial burden on the country over time (Shukhratovich et al., 2020). Consequently, balancing tax revenue and debt management becomes essential to ensure sustainable development without overburdening the national economy.

Property Tax

Land and building tax is classified as a material tax due to its distinctive characteristics. This classification implies that the tax liability is determined solely by the condition and value of the object, which includes the land and/or building, without consideration of the taxpayer's personal circumstances (Sahari et al., 2020). It is important to highlight that not all land and building properties are subject to this tax. Certain properties are exempt and fall outside the scope of taxable objects as stipulated by the Land and Building Tax regulations (Rusdiyono, 2020). These exemptions ensure that only eligible tax objects are assessed, maintaining the accuracy and fairness of tax collection.

The objects liable for Land and Building Tax encompass both land and buildings. Land is defined as the earth's surface, which includes not only land areas but also inland waters and Indonesia's territorial sea (Fachrudin, 2020). In contrast, a building refers to any technical structure that is constructed on or permanently attached to land and/or water (Budisusanto et al., 2019). These definitions are essential for establishing the scope of taxable objects and ensuring clarity in the management and collection of the Land and Building Tax (Djunarsjah et al., 2022). Understanding these distinctions helps in accurately assessing tax obligations and aligning them with the applicable regulations.

Fees for Acquisition of Land Rights and Building

According to (Orekan, 2023), Fees for the Acquisition of Rights on Land and Buildings are taxes imposed on obtaining rights to land and/or buildings. The term "acquisition of rights" refers to any action or legal event that leads to individuals or entities gaining ownership or rights over land and/or buildings. These rights include land ownership and management rights, as well as rights pertaining to buildings. (Wardani, 2020) explain that these fees are charges applied to the transfer of rights, including inheritance, involving fixed assets and property rights to land, with such transfers formalized through legal deeds. This framework highlights the legal and fiscal mechanisms governing property rights and their transfer.

According to (Damodaran, 2021), the subjects and taxpayers for the Tax on the Acquisition of Land and Building Rights are individuals or entities that acquire rights to land and/or buildings. This means that the term "taxpayer" specifically refers to these same individuals or entities involved in the acquisition. Essentially, the concept indicates that, for the purpose of imposing the Fees on the Acquisition of Land and Building Rights, the subject and the taxpayer are inherently identical. This alignment underscores the direct relationship between the acquisition of property rights and the obligation to pay the associated tax, highlighting the straightforward nature of this tax structure.

In the context of processing fees for land and building rights, the tax period is defined as a timeframe that typically spans one calendar month or another duration as determined by a decree from the regent or mayor. For the purpose of calculations, any partial month within this period is regarded as a full month. The tax year is generally aligned with the calendar year, except in cases where the taxpayer's fiscal year deviates from the standard calendar year. This structure ensures clarity and uniformity in tax collection while accommodating specific operational variations among taxpayers.

Research Framework

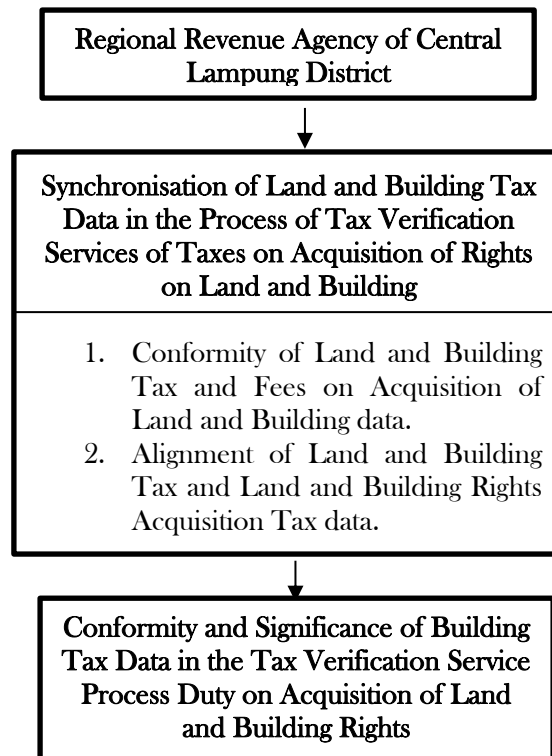


Figure 1. Framework

3. Methodology

This research applies a qualitative design, focusing on general principles that underpin phenomena in human life. It examines patterns derived from socio-cultural indications, analyzing them through the lens of community culture. The aim is to gain a comprehensive representation of the phenomena under study. Qualitative research is a methodology that generates findings which cannot be achieved through statistical procedures or other quantifiable methods (Barusman, 2019). It emphasizes the exploration and understanding of complex phenomena that go beyond numerical data. This type of research is particularly valuable in examining various aspects of human life, such as individual experiences and historical contexts (Barusman & Habiburrahman, 2022). Additionally, it delves into behaviors, organizational functions, and the dynamics of social movements, offering a deeper insight into how these elements interact. Furthermore, qualitative research is instrumental in analyzing kinship relationships and the intricate social structures that influence human interactions (Barusman et al., 2020).

This study utilizes both primary and secondary data to achieve its objectives. Primary data is gathered through field research, where researchers collect information directly from informants via interviews. These interviews focus on the synchronization of Land and Building Tax data in the tax verification services for Fees for Acquisition of Rights on Land and Buildings at the Regional Revenue Agency of Central Lampung Regency. Secondary data, on the other hand, is collected through document studies, which include examining government office documents, research journals related to service quality, and textbooks on the same topic. Thus, the data sources for this study comprise informants and written documents.

Data collection methods in this study include in-depth interviews and document studies. Informants are selected through a purposive sampling technique, targeting individuals directly involved in the synchronization of work agendas and financial administration efforts at the Central Lampung Regency Regional Revenue Agency. The main informants include the Head of the Central Lampung Regency Revenue Agency and the Head of the Data Collection and Assessment Division. Key informants are operators managing Land and Building Tax and Land Acquisition Duty services, while supporting informants include taxpayers and PPATs in Central Lampung Regency.

In addition to interviews, document studies play a crucial role in this research. Researchers gather books, journals on service quality, and other scientific sources relevant to the research problem. This provides a theoretical foundation for understanding the phenomena related to the research object and offers context for interpreting the findings. To ensure the validity of data in qualitative research, a series of credibility tests are conducted. These tests determine whether the reported findings accurately reflect what occurs in the field. According to Sugiyono, credibility can be enhanced by increasing persistence during research, employing triangulation methods, engaging in peer discussions, and conducting member checks with informants. Overall, these rigorous methods ensure that the data collected is both reliable and meaningful, enabling a comprehensive understanding of the synchronization of tax data processes in Central Lampung Regency.

4. Research Results and Discussion

Determinants of Synchronization Data a Land Tax and Building Under Service Verification of Tax Tax Fees for Acquisition of Rights Land and Buildings on the Body District Regional Income Central Lampung.

This study examines the factors influencing the synchronization of Land and Building Tax data in the verification process for the Tax on Acquisition of Land and Building Rights at the Regional Revenue Agency of Central Lampung Regency. A key determinant is the alignment between the administrative data of Land and Building Tax and the verification data for the Tax on Acquisition of Land and Building Rights. Based on an interview with the Head of the Revenue Agency, challenges arise from issues in data input for both Land and Building Tax and Land Acquisition Duty, leading to difficulties in achieving synchronization.

Ensuring data alignment is crucial for maintaining orderly administration. While the Revenue Agency strives to synchronize Land and Building Tax data with the Fees on Acquisition of Land and Building Rights, frequent changes in field data present ongoing challenges. Leaders encourage staff to consistently update and accurately input data. However, issues such as data entry errors and a shortage of data verification personnel remain significant obstacles that need to be addressed.

Interviews with taxpayers and PPATs highlight significant challenges in achieving effective data synchronization. One key issue is the discrepancy between the data issued by the Revenue Agency and the actual land ownership records within the community. This misalignment hinders the accuracy and reliability of the synchronization process. To address this issue, it is crucial for community members to adopt a more proactive approach by promptly reporting any changes in land ownership data. Such active participation from the public would enhance the efficiency and effectiveness of the data synchronization efforts.

To improve data synchronization, it is crucial to involve all components of the organization and secure support from the community. The active participation of these stakeholders is expected to contribute to the development of data that is accurate, transparent, and accountable. In addition, it is essential to focus on regulations, planning, oversight, and financial accountability to enhance the effectiveness of the synchronization process.

IFE Analysis (Internal Factor Evaluation) and EFE Analysis (External Factor Evaluation)

a. Internal Factor Analysis

This internal factor plays a crucial role in identifying the strengths and weaknesses (S and W) of strategies that can be implemented in the synchronization of Land and Building Tax data. It is directly related to the conditions that aid in assessing these strengths and weaknesses, which are essential during the Tax Verification Service Process for the Acquisition of Land and Building Rights at the Central Lampung Regency Regional Revenue Agency.

Table 1. IFE Matrix Analysis Results

No	Internal Factors	Weight	Ratings	Weight Score
	Strength (S)			
1	Competent Technology Infrastructure	0,10	3	0,30
2	Competent Human Resources	0,20	4	0,80
3	Advanced Data Analysis System	0,10	3	0,30
Amount		0,40	10	1,50
	Weakness (W)	Weight	Ratings	Weight Score
1	Limitations of Public Awareness	0,15	4	0,60
2	Dependence on Human Resources	0,15	3	0,30
3	Limitations of Internal Coordination	0,20	5	1,00
Amount		0,50	10	1,90
Total		0,90	20	3,40

Source: Data processed, 2024

The analysis of the IFE matrix, which yields a total weighted score of 3.40, indicates an imbalance between strengths and weaknesses. The weighted score for strengths is 1.50, whereas the weaknesses have a higher weighted score of 1.90. This result highlights that the weaknesses currently surpass the strengths.

b. External Factor Analysis

The analysis of external factors highlights the existence of Opportunities (O) and Threats (T) that significantly impact the synchronization of Land and Building Tax data. These external conditions play a critical role in shaping the effectiveness of the tax verification service process for the Acquisition of Land and Building Rights at the Regional Revenue Agency of Central Lampung Regency.

Table 2. EFE Matrix Analysis Results

No	Eksternal Factors	Weight	Ratings	Weight Score
	Opportunities (O)			
1	Increased Community Awareness	0,15	4	0,60
2	Increased Cooperation with External Parties	0,05	2	0,10
3	Application of New Technology	0,15	3	0,45
Amount		0,35	9	1,15
No	Threats (T)	Weight	Ratings	Weight Score
1	Changes in Government Policy	0,15	2	0,30
2	Financial or Economic Crisis	0,15	2	0,30
3	Level of Community Resistance or Dissatisfaction	0,10	3	0,30
Amount		0,35	8	1,90
Total		0,70	17	2,05

Source: Data processed, 2024

The EFE matrix analysis indicates a total weighted score of 2.05, suggesting that opportunities surpass threats in the current context. This is evidenced by the weighted score for opportunities, which stands at 1.15, compared to 0.90 for threats. These results highlight that the prevailing conditions offer more favorable opportunities than potential challenges, underscoring a positive outlook for strategic initiatives.

c. Analysis Total Weight Score

After conducting an analysis of strategic decisions using the predetermined SWOT matrix—which includes the Strength and Opportunity (SO) strategy, Weakness and Opportunity (WO) strategy, Strength and Threat (ST) strategy, and Weakness and Threat (WT) strategy—the subsequent step for an agency is to determine the most suitable strategy. This determination is facilitated through the score weight table method, which enables the agency to assess and identify the strategy with the highest score. The selected strategy, based on its superior score, serves as the foundation for decision-making and policy formulation, thereby influencing the agency's overall direction. The following section presents the score weight table:

Table 3. Analysis of Total Weight Score

Internal	Strenghts	Weaknesses
Opportunities	Total score	Total score
	S+O	W+O
	1,50 + 1,15 = 2,65	1,90 + 1,15 = 3,05
Threats	Total score	Total score
	S+T	W+T
	1,50 + 0,90 = 2,40	1,90 + 0,90 = 2,80

Source: Data processed, 2024

Based on the results of the SWOT matrix score weight table, the Weakness and Opportunity (WO) strategy emerged as the most favorable option, achieving the highest score of 3.05 compared to other strategies. This finding indicates that the WO strategy is well-suited for implementation in synchronizing Land and Building Tax (PBB) data with the tax verification process for Fees for the Acquisition of Land and Building Rights (BPHTB) at the Regional Revenue Agency of Central Lampung Regency. The proposed initiatives under the WO strategy include:

- **Enhancing Internal Awareness:** Developing employees' understanding and skills through tailored training and capacity-building programs, ensuring effective adoption of new technologies and the optimization of internal processes.
- **Leveraging New Technology for Tax Verification:** Integrating technological advancements to improve the efficiency and accuracy of the tax verification process.

This approach ensures a strategic alignment between internal capabilities and external opportunities, thereby supporting improved organizational performance.

5. Conclusions and Implication

Conclusion

The research findings and discussions yield the following conclusions: First, the synchronization of Land and Building Tax data at the Regional Revenue Agency of Central Lampung Regency is influenced by several factors, including data discrepancies, delays in data entry, limited personnel, and low community participation. Addressing these challenges requires efforts to enhance taxpayer awareness in reporting data changes and improving system functionality. By fostering greater taxpayer engagement and optimizing system performance, the verification process for the Tax on Acquisition of Land and Building Rights can be made more effective.

Second, improving the synchronization of Land and Building Tax data and the Tax on Acquisition of Land and Building Rights verification process necessitates a strategy that addresses internal weaknesses while leveraging external opportunities (WO). This approach includes initiatives such as implementing employee training programs to raise internal awareness and adopting advanced technologies to enhance tax verification efficiency. These measures aim to mitigate internal limitations, capitalize on external opportunities, and ultimately improve the quality of tax services provided by the agency.

Implication

Based on the analysis and research conclusions, weaknesses were identified in the synchronization of Land and Building Tax data within the verification process for the Tax on Acquisition of Land and Building Rights. To address these issues, it is recommended that the synchronization process be actively supported by the leadership of the Regional Revenue Agency of Central Lampung Regency to ensure the orderly management of PBB data and improve the accuracy and reliability of Tax on Acquisition of Land and Building Rights - related tax services. Additionally, the head of the Regional Revenue Agency is encouraged to closely monitor and supervise the implementation of data synchronization. This oversight is crucial to ensure that any changes occurring in the field are promptly reflected in the data entry, thereby maintaining consistency and alignment with actual conditions. These efforts aim to strengthen the quality of tax data management and verification services.

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