

EVALUATION OF THE TAX MANAGEMENT SYSTEM (SISMIOP) AS A SERVICE REVENUE OF BUILDING AND LAND TAXES

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ABSTRACT

The aim of this study is to determine the implementation of the tax management system called SISMIOP in Baubau city. This study uses the Guttman scale analysis in measuring the primary data and secondary data through descriptive analysis. The results showed the implementation of SISMIOP in Regional Financial, Asset and Revenue Management Agency for the Land and Building Tax has been carried out quite well. The system can accommodate the entire flowchart service process supported by adequate equipment, a competent workforce, and the compliance and discipline of users.

Keyword: SISMIOP, Land and Building Tax, Management

1. INTRODUCTION

Tax is the main source of income of many developed and developing country. The developing country like Indonesia in carrying out the development of all sectors such as economy, politics, social, education, and many other are very dependent on taxes. Therefore, reminding of the big contribution of the tax in earning many valuable income the government should optimize their source area through taxes. [1]

In the end of 2013, land and building tax had been included in the central tax of the central government, but after the amendment a new law number 28 of 2009 was created and issued that the land and building tax in rural and urban areas have been submitted to cities/regencies. [2]

Problems often arise after the amendment so that the government through the Director-General of Taxes implements a policy by applying a modern tax administration system of land and building called SISMIOP. So that the various problems that occur in the community can be resolved such as the adjustment of the tax object sale value can be adjusted, so that it does not cause a low awareness of paying land and building tax and maximizing revenue from the tax sector. [3]

As like other cities in Indonesia taxes contribute to the development of Baubau.. Taxes are also the main source of income to finance development expenditures in the city of Baubau. Taxes in the city of Baubau consist of Land and Building Tax, recreation tax, entertainment tax, and other sources of tax revenue in the city of Baubau.

Before the existence of SISMIOP, the service management of taxes in Baubau were managed manually. The local government took over in 2013 based on regional regulation 27/2013 on land and building tax and implemented a Tax Object Information Management System in 2014. By the implementation of the SISMIOP as a practice of modern tax administration reform, it is expected will improve a better service.

2. METHODOLOGY

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3. RESULT AND DISCUSSION

3.1 Descriptive Evaluation Results

Based on the Decree of the Minister of Finance No. 1002 / PMK.04 / 1995 concerning the delegation of the authority to collect land and building tax to the Governor of the Head of the Level I Region and / or the Mayor / Regent of the Head of the Level II Region, the Regency / City Government is given the authority to collect land and building tax [4]. In Baubau, he was then assigned to the Regional Financial, Asset and Revenue Management Agency for the land and building tax Division as the coordinator for collecting regional revenues to carry out the land and building collection task. The tasks of this division are carried out during this period include assisting data collection, planning budget targets, submitting tax return payable letter (we called SPPT) documenting, collecting, reporting on Land and Building Tax realization and controlling and monitoring tax [5].

Table 2. Baubau City Land And Building Tax Revenues

Yrs	Principal provisions		Realization of the principal provisions		%	The remainder of the statutes		%
	SPPT	Total (Rp)	SPPT	Total (Rp)		SPPT	Total (Rp)	
2013	44,789	3,117,900,000	25,766	1,718,133,000	55.6	19,023	1,459,767,000	39.29
2014	41,539	3,039,037,977	22,805	1,964,075,905	64.6	18,734	1,074,962,072	35.4
2015	42,122	4,502,930,476	23,713	2,896,656,647	64.3	18,409	1,607,273,829	35.7
2016	43,205	4,683,504,014	23,585	3,033,448,839	64.8	19,620	1,650,055,175	35.2
2017	44,025	4,990,883,144	23,977	3,098,225,766	62.1	20,048	1,892,657,378	37.9
2018	45,165	5,076,704,953	24,920	3,295,280,179	64.9	20,245	1,781,424,774	35.1

Data source: Regional Asset and Revenue Financial Management Agency of Baubau

Based on the table above, it can be concluded that the number of objects in 2013 can be seen in the principal provisions (SPPT), namely 44,789 which were realized amounting to 25,766 with total revenues of Rp. 1,718,133,000 from KPP Pratama Baubau. In 2014, land and building tax revenues experienced a shift from Kpp Pratama Baubau to Local Government using SISMIOP. In 2014, as many as 41,539 basic provisions (SPPT) were realized, as many as 22,805 with total revenues of Rp. 1,964,075,905. In 2015, the principal provisions (SPPT) increased by 42,122, which were realized as many as 23,713 with revenues of Rp. 2,896,656,647. then, in 2016 the principal of stipulations (SPPT) as many as 43,205 were realized as many as 23,585 with revenues of Rp. 3,033,448,389. in 2017 the principal stipulations (SPPT) were 44. 025 which were realized as many as 23,977 with total revenues of Rp. 3,098,225,766. In 2018 the main provisions (SPPT) were 45,165 which were realized as many as 24,920 with total revenues of Rp. 3,295,280,178.

3.2 Tax Object Information Management System

The main activities of SISMIOP consist of data collection, assessment, determination, one-stop ministry, and payment-billing.

1. Data Collection

Data collection of Land and Building division conducted by filling in the SPOP (tax object tax return) which will then be examined by employees to ensure that the SPOP has been filled correctly and clearly as well to ensure the relative position of the tax object so that when the NOP is granted made easier. [6]

The division will number the form which functions as the identity number code of the SPOP in order to make it easier for division employees when saving and searching again, then recording the SPOP to ensure and store data on

tax objects and subjects into the database using computer assistance and will carry out supervision data to validate the recorded data in order to ensure its accuracy and completeness. [7]

2. Assessment

The tax objects that will be started are the tax object of the earth (surface of the land, mineral, for example the oil and gas mining sector and production) and building tax object (buildings that are divided into two, namely mass appraisal and individual appraisal. The method of assessment carried out for mass appraisal is carried out systematically to number of tax object at a certain time simultaneously using standard procedures using the SISMIOP application program (CAV). Individual assessment is carried out by taking into account all the characteristics of loyal tax object carried out against standard tax object, no-standard tax object, special tax object and high value tax object. [8]

3. Determination

There are several activities that will be carried out in the determination process:

- a. Issuance of SPPT; this activity is conducted by Regional Asset And Revenue Financial Management Agency in land and building tax based on SPOP (tax object notification letter) of persons or entities registered as tax subjects / taxpayers and registering land and / or buildings that they own, control or use. [9];
- b. Mass printing; Until now, mass printing was done using a system to be able to issue SPPT. The process is that before entering the mass print stage, the UN Sector will first update the data so that the data to be mass printed all match the actual data. land and building tax, which was originally a central tax, was then transferred to regional taxes. [10]

Table 3. Details of the number of SPPT and Principal LAND AND BUILDING TAX per sub-district in 2017

No.	districts	amount sub-district	Principal provisions	
			SPPT	JMLH (Rp)
1	Wolio	7	11,776	1,736,477,594
2	Betoambari	5	7,374	1,052,004,494
3	Sorawolio	4	2,555	69,745,436
4	Bungi	5	3,646	183,893,156
5	Kokalukuna	6	5,160	328,541,582
6	Murhum	5	5,147	702,569,719
7	Poaro stone	6	5,190	819,073,387
8	Leah-leah	5	3,177	98,577,776
	amount	43	44,025	4,990,883,144

Data source: Land And Building Tax Division

Table 4. Details of the number of SPPT and LAND AND BUILDING TAX principal per district in 2018

No.	districts	amount sub-district	Principal provisions	
			SPPT	JMLH (Rp)
1	Wolio	7	11,753	1,732,909,427
2	Betoambari	5	7,533	1,071,751,790
3	Sorawolio	4	3,037	109,373,031
4	Bungi	5	3,900	203,218,716
5	Kokalukuna	6	5,154	33,850,420
6	Murhum	5	5,184	685,450,602
7	Poaro stone	6	5,197	812,395,262
8	Leah-leah	5	3,407	127,755,705
	amount	43	44,025	5,067,704,953

Data source: Land And Building Tax Division

On Table 4 illustrates that since 2017 there have been 44,025 taxpayers with a tax base of Rp. 4,990,883,144 while the detailed table in 2018 the number of taxpayers increased to 45,165 the number of SPPT with a tax

principal of Rp. 5,076,704,953. There was an increase in the number of taxpayers by 1417 in the number of SPPT and the amount of tax base from 2017 to 2018 an increase of 1,463,892,499.

- c. Submission of SPPT; Submission of SPPT, STTS and DHKP from Regional Asset And Revenue Financial Management Agency that have been printed, torn / compiled, bundled per village, then an official report is made to be submitted to the Camat and Lurah. Submission of SPPT and DHKP from the Mayor to the sub-district and village heads in a grand meeting attended by all sub-district and village heads and related agencies for 2017 was held in early March 2017. For 2018 it was held in early March 2018.

4. One-stop ministry;

Some of the services carried out by the Land And Building Tax of Baubau City are as follows [11]: 1) Registration of new tax objects; 2) Mutation; 3) Copy of SPPT; 4) Objections to the payable tax; 5) Reduction of land and building taxes; 6) Correction and cancellation of SPPT / SKP / STP Land And Building Tax; 7) Delay due; 8) Compensation and restitution

Table 5. Details of the Number of Service Request Decrees in 2017 and 2018

No.	Kind of service	SK issued in 2017	Decree issued in 2018
1	Registration of new tax objects	-	-
2	Mutation	152	52
3	Copy of SPPT	-	-
4	Objections to taxes owed	3	-
5	UN deduction	6	13
6	Rectification	42	42
	Cancellation of SPPT / SKP / STPLAND AND BUILDING TAX	36	18
7	Delay due	-	-
8	Compensation and restitution	-	-

Data source: Land And Building Tax of Baubau City

In Table 5, it explains that in 2017 the number of applications made by taxpayers on the type of mutation service was 152 files, then in the type of objection service there were 3 files, 6 subtraction types, and 42 files correcting and cancellation services. Whereas in 2018 there was a decrease in file requests made by taxpayers where the mutation was only 52 people, 13 deductions, 42 corrections and 18 cancellations and there were no file requests in the form of objections to the tax payable.

5. Payment and billing

Payment of tax payable is made at the place designated by the local government. The taxpayer to pay taxes payable at a bank that has cooperated with the regional government, in this case is BANK SULTRA Baubau. Taxpayers pay directly at the Sultra Bank by bringing SPPT as in ordinary deposits.

3.3 Evaluation of the Information Management System for Tax Objects as a Service Facility for Land And Building Tax Revenue in Baubau City

Evaluation of the Tax Object Information Management System (SISMIOP) as a service facility for Land and Building Tax Revenue is as follows:

1. Data collection is carried out based on the decision of the Directorate General of Taxes Number KEP-533 / PJ / 2000. Based on the above statement, the data collection on tax objects carried out at Regional Asset And Revenue Financial Management Agency in the land and building tax field has been carried out quite well and sufficiently because it can accommodate all existing LAND AND BUILDING TAX service processes starting from data collection using SPOP and LSPOP, providing tax object identity (tax object number) recording data and database maintenance.
2. The assessment is carried out in the Tax Object Information Management System where the tax employee conducts an assessment in the field or place before being inputted to the system and conducting an individual assessment. Where the individual assessment is divided into 2, namely for the assessment of tax objects that are non-standard and special. Where non-standard tax objects meet one of the criteria for land area > 10,000 m², building area > 1,000 m² and number of floors > 4 floors, while special land and building tax objects such as:

seaports, airports, gas stations. and mass assessment of land and buildings is conducted by OC in order to calculate mass NJOP of land and buildings for all Tax object in 1 village / kelurahan.

3. The implementation of the stipulation in the Tax Object Information Management System is based on the above statement that the determination made by the Regional Asset And Revenue Financial Management Agency in the land and building tax field has been running quite well because in the determination of land and building tax which is then carried out in mass issuance, mass printing, in the form of SPPT, STTS, DHKP and the like. Submission of SPPT is then conducted an evaluation meeting for the submission to the village head has been carried out according to land and building tax procedures up to the system.
4. The implementation of One Place Services in the Tax Object Information Management System is quite good, where in terms of services provided by the Regional Asset And Revenue Financial Management Agency in the land and building tax field to taxpayers from year to year, it has increased to be good, seen from 2017 to 2018 the services carried out by the land and building tax field to taxpayers began from mutations, objections, deductions, corrections and cancellations, there is a decrease in applications. With the decrease in application letters made by taxpayers, it can be seen from year to year that the benefits of SISMIOP will have a more good impact and show that the implementation of SISMIOP carried out by the land and building tax Sector has been good so that those who submit applications are decreasing.
5. The implementation of Payments and Billing in the Tax Object Information Management System is a fairly good criterion because payments are not made at the Land And Building Tax Regional Asset And Revenue Financial Management Agency office but are carried out by direct taxpayers paying at Bank Sultra by bringing SPPT.

4. CONCLUSION

Based on the analysis in the discussion, it can be concluded that from 8 (eight) districts, it was concluded that the object of tax payment (land and building tax) had been well implemented and that the tax object information management system was effective. The performance value of the Tax Object Information Management System (SISMIOP) as a service facility for land and building tax revenue in the city of Baubau is in a fairly good category. In order to improve the Tax Object Management Information System (SISMIOP) as a means of service for land and building tax revenue in the city of Baubau so that tax collectors can work properly so that tax revenue is in accordance with the planned target.

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