



Quality Service of Building and Land Tax Services at Revenue Agency of Polewali Mandar Regency

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ABSTRACT

The problem studied in this research is the service quality of bureaucratic officials seen from the aspects of convenience, clarity, and certainty, security, openness of information, fairness, speed,economy, the efficiency of Building and Land Tax Services in Polewali Mandar regency. This research is descriptive research that uses a quantitative approach with survey methods. In this research, the data collection technique used is a questionnaire, i.e. collecting data using a list of questions and observation, i.e. direct observation of objects. The research results show that services measured based on indicators of simplicity, clarity and certainty, security, efficiency, justice, information openness, and economy in PBB services from the Regional Revenue Agency of Polewali Mandar Regency are very good. This is evident from the indicator score range of 3.15 to 3.42, which shows that the UN bureaucracy is in the good - very good category. Meanwhile, the Polman Regional Revenue Agency's PBB service speed indicator is classified as low with a score of 2.98. not satisfying the community, particularly about time constraints. Long bureaucratic procedures are one of the things that slow down service, this problem still needs to be resolved by government officials at the Polman Regional Revenue Agency.

Keywords: Service, Bureaucracy

INTRODUCTION

The flow of globalization has led every modern organization to become more and more competitive to survive, and society as an actor has become more and more critical, intelligent, and increasingly aware of its rights as a party with a strong interest in its existence of a public body. Faced with this, a public organization must change its service quality paradigm according to the authority it carries. These changes require that resources managed by public bodies be accounted for clearly and precisely. Over time, driven by advances in science and technology, society is encouraged to continue moving forward. The changes resulting from these advances cause society to become more responsive to all these changes.

By one of the new paradigms of government administration, namely public services, the government must improve the quality of services oriented toward customer satisfaction. By the content of Law of the Republic of Indonesia No. 32 of 2004 concerning Regional Government which states that regions the government regulates and manages governmental affairs according to the principles of autonomy and duties of assistance. Except for government affairs which are the responsibility of the central government, to improve the well-being of communities, public services, and regional competitiveness. With this autonomy, it is a great opportunity for bureaucratic managers to be able to renew themselves and improve their performance in providing services to the community thanks to the trust placed in them.

The delegation of authority by Law of the Republic of Indonesia No. 32 of 2004 is necessary given that in the context of public services, the regional government is the spearhead and plays a strategic role due to its existence in direct contact with all parties' members of the community. But behind this, agents must also be able to carry out their duties and improve their performance in the services provided to the community. Because quality agents are efficient agents.

To support the implementation of regional autonomy, the government adopted Law of the Republic of Indonesia No. 33 of 2004 concerning the financial balance between the central and regional governments. This law contains implications for districts/cities to explore regional potential so that regions can provide funds from the original regional income (PAD) and other regional income. The balancing fund is a source of income that essentially takes into account the income potential of the area. This financial balance is due to the limited sources of regional income in the form of regional taxes, non-tax income, and levies in each region.

The land and property tax (PBB), as a supporting element of the balancing funds, influences the size of the share of the balancing funds that will be received by the producing regions. Thus, land and real estate taxation must be the subject of particular attention on the part of local authorities in terms of management, so that it can make a significant contribution to the local original income (PAD).

Given the importance of the contribution of land and real estate tax revenues to financing development, the collection of land and real estate taxes

must be carried out efficiently, so that the set collection targets can be achieved. Based on initial observations, it appears that the performance of the bureaucratic apparatus of the Regional Revenue Agency (Bapenda) of Polewali Mandar Regency, especially in the area of land and real estate tax services, is currently considered far to be optimal because there are still many things that require special attention to be corrected and improved. This can be seen in the quality of services provided by the authorities which still do not meet the expectations of the community.

The performance of officials directly involved in the collection of land and property taxes is a factor that influences the results of land and property tax revenues. If the service provided by bureaucratic officials is good, then the performance and revenue collection costs for the development of the land and property tax sector will reach an optimal point.

LITERATURE REVIEW

Bureaucratic Apparatus

The bureaucratic apparatus which is indirectly linked to the administrative system in providing services to the community, an apparatus which in daily life is more identified with the apparatus, has several meanings, especially in the Indonesian dictionary compiled by WLS Poerwadarmita (2003) which states that:

"The apparatus is a person who is responsible for a certain section and performs a certain work and is usually related to service activities, whereas in the state administration system, the apparatus which is the administration of the State is an evaluator, a perfecter of planning and at the same time, the apex of the workings of the government and the development of the Indonesian nation as a whole, for all the state administrative apparatus which is the subject of it of implementation.

The regulation of the administration of apparatus activities provides a more planned regulatory model that reflects the achievement of a clean and authoritative state apparatus, so that the most essential objectives of the empowerment of the apparatus device, namely efficiency and effectiveness, can be achieved continuously through opportunities to increase state revenue.

Meanwhile, the definition of the apparatus in the Indonesian government system, which places more emphasis on the execution of tasks, is government administration and development in the context of efforts to fulfil various functions, both as individual functions and functions as wheels of government in an institutional order that aims to achieve national goals.

First of all, it is necessary to explain the general misunderstanding that the meaning of bureaucracy is given to such things as when someone wants certain information to be passed from one official to another, without getting the desired information. Likewise, it is mandatory to complete forms in six or more sheets. Bureaucracy is therefore associated with administrative bottlenecks or a lack of efficiency. However, the real meaning of bureaucracy is not there. The purpose of bureaucracy is to regularly organize work that must be done by many people. Bureaucracy is a type of organization designed to

accomplish large administrative tasks by systematically coordinating the work of many people.

Ndraha (2011) defines government bureaucracy as "a government organizational structure whose function is to produce civil services and public services based on determined policies taking into account various environmental choices". According to Blau and Page, in Mangkunegara (2013), bureaucracy consists precisely of implementing organizational principles aimed at increasing administrative efficiency, although sometimes, in its implementation, bureaucratization leads to a lack of efficiency.

To understand the meaning of service, it cannot be separated from the question of the public interest which is at the origin of the service. The public interest is linked to the interest of services to the public. Although in later developments services also appear due to obligations as a form of the management process of an organization. Where each organization, both government and private organizations, the service objectives were determined along with the formation of the organization.

To explain the broader meaning of service, the author cites the opinion of (Kotler, 2008) that:

"The definition of service is that any action or activity that may be offered by one party to another party is fundamentally intangible and does not result in any ownership."

The quality of service is centred on a reality determined by consumers. The strategic interaction of services, service systems, human resources, and consumers will to a large extent determine the success of enterprise management. It is therefore necessary to implement strategies to establish the best quality of service,

More firmly regarding the meaning of service, Indrasari, (2019:57) expressed his view as follows:

"Service (customer service) in general is any activity intended or intended to bring customer satisfaction, through this service the wants and needs of customers can be satisfied."

For more details, the definition of service is given by Tjiptono (Sunyoto, 2012):

"Service is a presentation of a product or service according to the standards applicable to the place where the product is supplied and the delivery is at least the same as what consumers want and expect."

Service is the process of meeting needs directly through the activities of others. The process in this sense is limited to management activities within the framework of organizational objectives, so service here is service in a series of management organizations. Public services are various activities aimed at meeting the needs of people for goods and services.

Meanwhile, the definition of public services according to Ministerial Decree no. 63/ KEP/ M. PAN/ 7/ 2003 namely:

"All forms of services provided by government agencies to central, regional, and state-owned enterprises or regional dairy enterprises in the form of goods and/or services, both in the context of efforts to meet community needs and in the context of the implementation of the provisions of the statutory regulations".

What (central/regional) government should do as a public service is a matter of debate, both academically and practically. The role of government as a public service is constantly changing or evolving. What the government needs to do is dynamic and follow changes in the internal and external environment. This need cannot be dissociated from the economic, political, legal, social, and cultural conditions of society.

METHODOLOGY

The basis of the research carried out is a survey, namely research by collecting and analyzing a particular event or process by selecting data or finding a certain scope as a sample considered representative. According to Sugiyono (2017), the meaning of survey research is:

"The survey method is used to obtain data from some natural (non-artificial) places, but researchers carry out data collection processing, for example by distributing questionnaires, tests, structured interviews, etc."

The type of research carried out is a descriptive method, that is, a research method that provides a systematic, real and precise description of the problem studied and analyzed in such a way that it corresponds to the real situation of the field of research.

According to Sugiyono (2017), the data collection method is the most important step in research because the main goal of research is to obtain data. In this research, data collection techniques were used through field research. This field study means that the author directly researches a predetermined place or object. The field study was carried out using a questionnaire, i.e. collecting data using a list of questions. Observation involves directly observing objects.

The research was conducted in the Polewali Mandar Regency, specifically within the Revenue Agency, based on the hypothesis that this office is one of the places where the community can obtain PBB services from bureaucratic officials. It is therefore very possible that all phenomena concerning public services will occur here, especially about land and real estate tax services.

RESULTS AND DISCUSSION

Simplicity

What we mean here by simplicity is that the service procedures are carried out easily and quickly. It's not complicated, easy to understand and easy to apply. It is known that most people find it easy to understand and carry out the service procedures at the Polman Regional Revenue Agency. This is evident from 53.12% of people who responded easily. As many as 46.48% of respondents responded that service procedures, especially land and property tax services for Polman Regency Regional Revenue Agency, were very easy to understand and apply. However, the researchers also found that one respondent said it was difficult.

The total score is 3.86, which means that the public's response to the ease of understanding and implementing service procedures is included in the very

good category. This is certainly a great success for those responsible for the Polman Regional Revenue Agency. Service provided quickly and easily is one of the factors that motivate people to give good answers. The public is generally very satisfied when PBB services can be implemented quickly and easily. This PBB service can be carried out easily and quickly because the service process is easy for the public to understand. If it is easy to understand, it will certainly be easier for people to apply it.

Clarity and Certainty

Clarity and certainty referred to here are clarity and certainty regarding procedures relating to public services, details and timing of implementation of services, rights and obligations of providers and recipients of public services. When providing feedback on the Polman Regency Regional Revenue Agency's PBB services, the public should first know the procedures, costs, and deadlines of the service itself. In this regard, the author also sought data on the extent of public knowledge about the procedures, costs, and deadlines of PBB services at the Polman Regional Revenue Agency.

It can be seen that 153 of the 256 respondents, or 59.76%, stated that they were very clear about the procedures, costs, and deadlines of PBB services. Apart from this, 68 respondents, or 26.56%, said it was clear. In this research, it was also found that there were still respondents who answered unclearly regarding the procedures, costs, and deadlines of PBB services. This represents 35 respondents, or 13.6% of all respondents.

The total score is 3.45, which means that the public response regarding the clarity and certainty of procedures, costs, and timeliness of PBB services is included in the very good category. This good community response is consistent with field observation results that Polman Regional Revenue Agency officers often provide direct education to the community regarding PBB service procedures.

Safety and Comfort

In this case, what is meant by the security of the service is that from the process to the results of the service, it must contain elements of comfort and legal security. The service products meet technical quality (safe) and are guaranteed administrative services (registration, documentation and invoices). Apart from this, it is also equipped with facilities and infrastructure such as equipment that can be used optimally. Land use planning and office environments strive to be neat, clean and provide a sense of security.

This shows that 46.87% of the respondents gave very confident responses (120 respondents) and 53.12% responded with confidence (413 respondents) regarding the security and convenience of PBB services at the Revenue Agency Polman. The researchers did not find people who responded less sure or less sure.

After adding the scores, the figure was 3.46, which means it is included in the very good category. This shows that the entire community feels safe and comfortable when receiving PBB services at the Polman Regional Revenue

Agency. People are not aware of things that could put their safety at risk. In addition to feeling safe, the community can also feel comfortable receiving PBB services from the Polman Regional Revenue Agency. One of the things that makes people reluctant to come and resolve PBB issues at the Polman Regency Regional Revenue Agency is security and comfort, and now that no longer exists.

The Polman Regency Regional Revenue Agency office has been equipped with service support equipment such as computers. Each transaction carried out by the community is recorded and the community receives a sort of receipt as a legal guarantee that the transaction was carried out. The layout of the office environment is one of the factors that influence people's comfort. Therefore, officers of the Polman Regional Revenue Agency try to properly organize the spatial layout so that it looks clean and tidy.

Opening

The openness mentioned here is that procedures, requirements for work units/officials responsible for providing public services, implementation deadlines and cost details and other matters related to the public service process must be communicated openly so that they are known and understood by the public.

The score calculation results show a figure of 3.15, so the public response regarding the ease of obtaining information on service fees, regulatory information and service tariffs is classified as good. Information regarding the procedures, costs and deadlines of PBB services can be made known to the public through posters displayed at the Polman Regency Regional Revenue Agency office. The bureaucratic apparatus of the Revenue Agency will also be open in case of complaints from the public. The public is of course obliged to receive information about their rights in relation to receiving services. Apart from this, Polman Regional Revenue Agency officers also often provide training on PBB payments in each sub-district/village, this aims to ensure that the public is clearly aware of PBB payment procedures. This also aims to raise public awareness of their rights and obligations when it comes to paying taxes.

Efficiency

Efficiency, in the sense of public service requirements, is limited only to matters directly related to the achievement of service objectives, while paying attention to the integration between the requirements and the public service products provided. This avoids having to complete full requirements if the service process requires full requirements and other associated work units/government agencies.

This shows that 92.96% of the respondents gave very accurate (136 respondents) and appropriate (102 respondents) answers regarding the requirements for PBB service procedures and types of services. Only about 11.17% of respondents said it was inappropriate or inappropriate. From the results obtained in Table 4.2.5.1, it can be seen that the public response

regarding the suitability of the procedural requirements of the PBB service with the type of service is very good.

The total score is 3.44, which means that the public response regarding the suitability of the procedural requirements of the PBB service with the type of service is included in the very good category. Good performance of agents in providing services to the community influences good community ratings. Discipline and firmness in the performance of their duties are also factors supporting the satisfaction of the service felt by the community.

Economic

The economic significance here is not only about the amount of PBB people have to pay, but also the costs people have to bear to obtain PBB services. This can be seen from the survey results: 52 respondents (20.31%) responded that the PBB service procedures to be performed do not entail additional costs, and 204 respondents (79.69%) responded that there are still had additional costs. It has to be done, but for them it's normal so there's no need to worry. Additional costs mentioned include shipping costs. Second, no respondent responded unreasonably or unreasonably. This also confirms that there are no more illegal deductions at the Polman Regency Regional Revenue Agency.

After adding the scores, the figure was 3.20, which was included in the good category. What makes this a good thing is that the PBB payment system is delegated to the village head or sub-district office. Tax collectors who go directly to individuals' homes to collect their tax obligations. So people no longer need to go to the bank, post office or revenue agency to pay the PBB. This can definitely reduce the expenses related to transportation costs.

Justice

Equal justice means that services must strive to reach all levels of society through fair and equitable distribution, that services do not differentiate between rich and poor, men or women, that they are equal in the provision of services and are not discriminatory. It shows that 86.71% of the respondents gave very similar (136 respondents) and identical (86 respondents) answers regarding the same treatment received in the PBB services of the Polman Revenue Agency. Only about 13.28% of respondents answered differently. Those who responded differently admitted that they found that there were families of civil servants from the Polman Regency Regional Revenue Agency who were given priority in receiving services.

However, after addition, the score became 3.26, which means that the respondent's answer regarding the same treatment received in the PBB services of the Polman Revenue Agency was included in the very good category. The good public response was influenced by the service process of the Polman Regional Revenue Agency, which uses a queuing system. So whoever arrives the fastest will be served first. Based on the monitoring, it can also be seen that the Polman Regency Regional Revenue Agency also has a large number of agents so that people do not have to wait too long for services.

Punctuality

Punctuality means that the organization must serve quickly and accurately in accordance with applicable regulations. Apart from this, agents must also be responsive and attentive in providing services, including discipline and ability to complete their duties. From an ethical point of view, friendliness and politeness must be taken into account.

It showed the public response to the adequacy of time standards (hours of service) and turnaround time of PBB services. In total, 73.43% gave positive responses, with details of 85 respondents responding very punctually and 103 respondents responding on time. The good response to the services of agents of the Polman Regional Revenue Agency is due to several factors. Not delaying service time is what makes people say it is a good thing. Good service is the main attraction that attracts people to come to the Polman Regency Regional Revenue Agency office.

The results of the score calculation show a figure of 2.98, so the public response to the affirmation of the adequacy of time standards (service hours) and service delivery deadlines is classified as poor. This means that there are still aspects of the bureaucratic services of the Polman Regency tax agency that have not satisfied the public, particularly regarding time constraints. Long bureaucratic procedures are one of the things that slow down service. Official discipline is also a factor hindering services, this problem still needs to be resolved by government officials at the Polman Regional Revenue Agency.

CONCLUSIONS AND RECOMMENDATIONS

In conclusion, the quality of PBB services in Polewali Mandar Regency, measured based on indicators of simplicity, clarity and certainty, security, efficiency, justice, openness of information and the economy in this case is very good. This is indicated by the indicator score range. The score is between 3.15 and 3.42, which shows that the UN service bureaucracy is in the good – very good category.

Meanwhile, the PBB service time at the Polman Regional Revenue Agency is relatively low with a score of 2.98 not satisfying the community, particularly with regard to time constraints. Long bureaucratic procedures are one of the things that slow down service. Official discipline is also a factor that hinders the service, this problem still needs to be resolved by government officials at the Polman Regional Revenue Agency.

FUTHER STUDY

This research still has limitations so further research needs to be done on the topic "Quality Service of Building and Land Tax Services at Revenue Agency of Polewali Mandar Regency."

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