



## Effectiveness of Official Assessment System for PBB-P2 Tax Collection in Bekasi City

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### ABSTRACT

*This study aims to analyze the effectiveness of the application of the Official Assessment System on land and Building Tax rural and Urban (PBB-P2) in Bekasi, as well as identify obstacles and solutions implemented Bapenda in improving taxpayer compliance. This study uses a normative-empirical approach with reference to the theoretical framework of taxation, public administration, and legal effectiveness as proposed by Soekanto, Rahardjo, and Mardiasmo. The results showed that the official determination system has been running quite optimally based on the achievement of the target realization of PBB-P2, but still encountered obstacles in the form of arrears, inaccuracy of tax object data, as well as low tax literacy in a number of Regions. Bapenda Bekasi responds to this problem through modernization of digital-based tax services, expansion of payment channels, improvement of data quality, and intensification of socialization to taxpayers. Analysis based on the theory of legal effectiveness confirms that the success of tax collection is determined not only by regulation, but also by the support of implementing structures, the legal culture of society, and service facilities. This study confirms the need for integration of policy, technology, and public education to strengthen the sustainability of PBB-P2 acceptance as a source of regional income.*

**Keywords:** Legal Effectiveness; Tax Collection; Official Assessment System; PBB-P2

### INTRODUCTION

Rural and Urban Land and building tax (PBB-P2) has a strategic role as one of the sources of local original income that directly supports the ability of local governments to finance development and public services, so that the collection system must be managed

with methods that can ensure the accuracy of determination and certainty of receipt (Mardiasmo, 2019). The Bekasi city government has adopted the Official Assessment System, which is a mechanism in which the government directly sets the amount of tax that taxpayers must pay based on tax object data and formal assessments set by Bapenda as the Collecting Authority (Rahmawati, 2023). This system requires accuracy in data collection and the accuracy of the selling value of tax objects to ensure fiscal fairness and prevent tax burden gaps between citizens (Fitriani, 2022). The important role of this system shows the need for in-depth studies on the effectiveness of its application, especially in dense urban areas such as Bekasi city which has very diverse social and economic characteristics.

Bekasi city as one of the cities with the highest population growth and economic activity in the Jabodetabek metropolitan area requires a tax system that is able to respond to the complexity of changes in the value of land and buildings that move quickly, so that data quality becomes a determining factor for the effectiveness of tax determination (BPS Bekasi city, 2024). The growth of residential and commercial areas causes the dynamics of the selling value of tax objects to continue to change which is not always in line with the government's ability to update the PBB-P2 database regularly, so it is prone to causing inaccuracies in tax determination (Putu Cornelia, 2020). This condition opens a discussion about the extent to which the Official Assessment System is able to maintain assessment accuracy through a rigorous and measured administrative process according to fiscal standards set by local regulations (Perda Kota Bekasi No. 1 of 2024). Data inconsistency can also affect the level of taxpayer compliance, especially when taxpayers feel that the tax value set does not reflect the actual market value.

The effectiveness of the application of the Official Assessment System is strongly influenced by the quality of local government administration, especially related to tax object data collection, NJOP updates, and the ability of the tax information system to accommodate data accurately and sustainably (Pudyatmoko, 2006). Previous studies have shown that the effectiveness of tax collection, including PBB-P2, is highly dependent on the accuracy of basic data, the accuracy of assessments, and the ability of governments to manage disciplined administrative structures (Ambarwati & Dewi, 2023). In many cases, the effectiveness of tax determination is often influenced by institutional factors such as the quality of human resources and the ability of regional devices to utilize data collection technology to improve the validity of basic data (Cecep Wahyu Hoerudin, 2020). Therefore, the evaluation of the implementation of this system in Bekasi city is important to understand how institutional and technological factors play a role in supporting the success of the PBB-P2 vote.

From the perspective of State Administrative Law, the effectiveness of a fiscal policy is not only measured from the realization of receipts, but also from legal certainty and the quality of the determination procedure that gives a sense of fairness to the taxpayer as a subject subject to obligations (Hadjon, 2017). Enforcement of tax provisions requires administrative compliance and conformity of the process with applicable legal norms in order to provide legitimacy to fiscal decisions issued by local governments (Harun, 2016). In the case of PBB-P2, the provision of tax determination by the government must follow the principle of justice and the principle of legal certainty, both of which are part of the characteristics of the official assessment system as described in the classical tax literature (Safri Nurmantu, 2003). Therefore, a review of the effectiveness of the system is important to assess whether the determination process carried out by Bapenda is in

accordance with good governance standards in local tax law.

Regulatory changes through Law Number 1 of 2022 concerning financial relations between the Central Government and local governments provide for the expansion of authority for local governments in setting tariffs, sanctions, and tax administration schemes, thus having consequences on the way local governments manage PBB-P2. These regulatory changes have forced local governments to increase administrative and technological capacity in order to be able to adapt procedures to new standards that demand more data accuracy and information disclosure (Sydrastiny, 2022). This broader authority requires Bapenda to not only adjust policies, but also strengthen governance so that there is no inconsistency between Central regulations and regional implementation (Putu Gede Arya Sumerta Yasa, 2021). Therefore, the application of the Official Assessment System within the framework of the latest law must be reviewed to see how policy changes affect the effectiveness of the vote.

The digital transformation carried out by local governments through the development of e-PBB services, integration with electronic payment channels, and the provision of MPP Services aims to improve taxpayer accessibility and speed up the payment process, although the determination process is still carried out by the government through the official assessment model (Bapenda Kota Bekasi, 2025). Digitization can help the government improve the quality of tax object data because it allows synchronization of information between various regional devices and facilitates the field verification process (Su'fatul Ulum & Hoerudin, 2020). The implementation of digitization also makes it easier for taxpayers to access NJOP information, payment history, and tax liability status without having to come to Bapenda's office, thereby increasing public information disclosure (Bekasi city government, 2025). Strengthening this technology also affects the effectiveness of the Official Assessment System because it improves the flow of administration and reduces the potential for manual errors.

The challenge of implementing the Official Assessment System in Bekasi city is also related to aspects of the legal culture of the community, which according to sociological views is an important factor in determining the success of a fiscal policy (Rahardjo, 2019). The level of taxpayer compliance is strongly influenced by their perception of justice, public benefits, and the quality of services provided by the government, so the quality of interaction between the government and taxpayers must be consistently maintained (Widji Utami Wahyudi, 2018). Lack of understanding of the tax determination mechanism is often a trigger for objections and complaints from taxpayers, especially when the NJOP increase is not accompanied by good socialization or transparent data updates (Fitriani, 2022). Therefore, the implementation of this system requires not only a strong administration but also active communication and service that is responsive to the aspirations of the community.

Considering the complexity of problems related to data accuracy, administrative competence, legal certainty, and regulatory support, an in-depth study of the effectiveness of the application of the Official Assessment System is important as the basis for evaluating regional fiscal policy. Bekasi city as an urban area with high economic dynamics requires a tax assessment system that is not only accurate but also able to ensure a sense of fairness and community compliance with fiscal obligations. This study is expected to provide an overview of how Bapenda can improve the governance of PBB-P2 voting through improved data, increased use of technology, and strengthening administrative legal aspects (Soemitro, 2019). With a comprehensive evaluation, the

results of this study can be a recommendation for local governments to strengthen implementation capacity and improve the effectiveness of PBB-P2 voting based on official assessment in the future.

**METHODS**

This study employs an empirical juridical method with a descriptive approach. The research was conducted at the Bekasi City Regional Revenue Agency (Bapenda) and across 12 sub-districts and 56 villages within Bekasi City. The research respondents consisted of 15 Bapenda officials responsible for the Regional Revenue Supervision and Control Division, and 30 PBB-P2 taxpayers randomly selected from various sub-districts.

Data collection techniques included in-depth interviews with Bapenda officials, direct observation of the tax collection process, documentation of PBB-P2 revenue realization data for 2023-2024, and study of documents related to regional tax regulations. Primary data was obtained through semi-structured interviews, while secondary data came from laws and regulations, regional financial reports, and related literature. Data analysis was conducted qualitatively through stages of data reduction, data presentation, and conclusion drawing. Data validity was strengthened through source triangulation (interviews, observation, and documentation) and method triangulation (a combination of qualitative and quantitative approaches on tax revenue data).

**RESULT AND DISCUSSION**

**Effectiveness of Official Assessment System Implementation on PBB-P2**

The application of the Official Assessment System at PBB-P2 in Bekasi city is one of the important instruments in ensuring that the determination of tax amounts is carried out entirely by local tax authorities based on the provisions of laws and regulations, so that the administrative process can run more structured and measurable according to the principles of fiscal justice described by Mardiasmo (2019). This system places the local government as a determinant of tax value through the determination of NJOP and calculation of obligations, so that the quality of data and the accuracy of the assessment process become elements that determine the success of the collection policy. The effectiveness of the implementation of this system needs to be seen from the relationship between the targets set by the government and the realization of receipts that have been successfully achieved, because the relationship reflects the extent to which the policy is running well at the administrative level as well as taxpayer receipts as described in the concept of effectiveness of collection by official (2021). This analysis becomes more important when Bekasi city faces the dynamics of development, population density, and increasing economic activity that requires tax authorities to ensure that assessments and collections can reach all tax objects accurately and sustainably.

**Tabel 1.** Gabungan Target – Realisasi – Persentase PBB-P2 Tahun 2023 & 2024

Kecamatan	Target 2023	Realisasi 2023	% 2023	Target 2024	Realisasi 2024	% 2024
Medan Satria	Rp 661.942.9 89.589	Rp 40.917.461 .395	80,77%	Rp 661.942.898. 569	Rp 41.289.09 3.253	81,16%
Jatisampurna	–	–	–	Rp 661.942.898.	Rp 36.196.53	74,75%

Kecamatan	Target 2023	Realisasi 2023	% 2023	Target 2024	Realisasi 2024	% 2024
				569	6.485	
Bekasi Utara	Rp 661.942.9 89.589	Rp 34.883.007 .152	71,26%	Rp 661.942.898. 569	Rp 35.826.28 3.134	72,64%
Jatiasih	–	–	–	Rp 661.942.898. 569	Rp 28.848.74 3.076	56,40%

Sumber: Laporan Realisasi PBB-P2 Bapenda Kota Bekasi 2023–2024

The combined data of PBB-P2 realization in four sub-districts showed significant variation in performance, especially when analyzed based on the consistency of target achievement from year to year. Medan Satria district appears to be the region with the highest effectiveness, given that its annual realization is stable above 80 percent, which indicates a relatively good taxpayer compliance in the region. This condition confirms that the fiscal potential of densely populated areas with high economic activity is able to make an optimal contribution to the structure of local original income. However, this achievement cannot be generalized to all areas of Bekasi city because there are still districts with low performance.

Jatisampurna district showed a fairly good performance in 2024 with an achievement of 74.75 percent which placed it as one of the districts with an upper middle effectiveness level. This realization shows an increase in public awareness of tax obligations, although it is still not fully optimal when compared to the overall target. This region includes residential areas that are developing so that the dynamics of tax compliance is strongly influenced by the factor of population mobility. This condition requires more targeted policy interventions to reduce the lag in realization from the previous year.

North Bekasi as one of the districts with a large population base showed a slightly increasing trend from 2023 to 2024, but the increase was moderate. The percentage of achievement in the range of 71 to 72 percent indicates that there are still gaps in the optimization of collection that should be overcome through strengthening the NOP database and intensification of billing. This small increase indicates a positive public response to the collection policy, but does not yet reflect the full effectiveness of the official assessment system. To achieve maximum effectiveness, improvements in technical and administrative aspects need to be made on an ongoing basis.

Jatiasih district became the region with the lowest realization of 56.40 percent, which indicates a serious gap between the target and achievement. This low achievement is very relevant to the field findings regarding the high number of taxpayers who delay payment due to economic burden or ignorance of administrative procedures. The delay in payments in the region is also closely related to the high number of reports of duplication of NOP data, which has been a structural obstacle in the UN-P2 system. This condition requires massive data revamping so that collection performance can be significantly improved.

Comparison between sub-districts shows that socio-economic factors become the determining variable in the effectiveness of tax collection. Regions with more stable economic levels such as Medan Satria have higher compliance levels, while regions with

more complex social dynamics such as Jatiasih experience major obstacles in fulfilling their tax obligations. This is consistent with Rahardjo's theory of legal effectiveness (2019) which states that legal norms are only effective when accepted and adhered to by the community voluntarily. Therefore, local fiscal policy must consider the demographic and social conditions of local communities.

From the perspective of tax administration, this combined data confirms that the effectiveness of the official assessment system is highly dependent on the quality of the tax object data and the consistency of the assessment process. The discrepancy between the SPPT data and the real conditions in the field, as found in the duplication of NOP ownership, is a factor that continues to reduce the level of realization in several sub-districts. The lack of accurate data validity led to slow billing process, increased arrears, and reduced regional revenue potential. Therefore, data consolidation becomes a fundamental step that cannot be delayed.

The placement of tax services through UPTD and MPP actually contributes significantly to the ease of access of the community, but not enough to solve the structural problems that arise every year. The effectiveness of services will remain low if the administrative burden such as the obligation to pay off arrears before receiving services becomes a major obstacle to taxpayer participation. The urgent needs of society and household economic priorities cause most taxpayers to choose to delay payments. This reality indicates the need to expand the scheme of waivers, incentives, or restructuring payments.

Overall, the reading of the combined data in 2023 and 2024 shows that the effectiveness of PBB-P2 is determined not only by the official system implemented by local governments, but also by social, technical, and institutional factors that work simultaneously. Consistency in achieving targets is only seen in certain areas, indicating that the application of the official assessment system has not been homogeneous in its effectiveness in all districts. This situation provides a solid basis for strengthening data-driven policy planning as well as improved coordination between collection units. Thus, improving data quality, more massive dissemination, and updating operational procedures will be important elements in improving the effectiveness of UN-P2 voting in the future.

### **Obstacles in Implementing the Official Assessment System**

The application of the Official Assessment System in the PBB-P2 voting in Bekasi city faces a number of obstacles rooted in administrative, technical, and Human Resource readiness aspects at the implementing level (Rahmawati, 2023). Tax determination system by the government requires the accuracy of data objects and subjects of tax, while the data update process is still not running optimally in some areas. Officers often encounter discrepancies between field data and data stored in the local tax information system, so the process of determining the tax value requires additional verification. This condition slows down the service process and has an impact on the delay in the issuance of SPPT which should be resolved more quickly.

The next obstacle is related to the quality of NJOP data that does not fully reflect the fair market value due to the uneven process of updating the land and building database (Devano & Rahayu, 2016). The inaccuracy of the assessment caused some taxpayers to feel that the PBB-P2 value was not appropriate, giving rise to objections and requests for review. This situation adds to the administrative burden of Bekasi city Bapenda which must process value corrections through formal procedures that require time and completeness of documents from taxpayers. Such misalignment of information reduces the effectiveness

of a system that would otherwise be able to produce objective and stable taxation.

The process of updating tax object data is also hampered by the limited number of field officers who are not comparable to the area of Bekasi city and the very rapid physical growth of buildings (Waluyo, 2020). The increase in residential areas, flats, and commercial buildings caused the volume of work to increase, while the field verification capability proceeded more slowly. This condition causes a lag between the physical development of the city and the adjustment of tax data, so that the potential for PBB-P2 revenue is not fully captured. This imbalance shows that the implementation of the Official Assessment System requires more adequate resource support.

One of the other significant obstacles is the lack of understanding of taxpayers regarding the PBB-P2 determination mechanism determined by local governments (Mardiasmo, 2019). Many people think that the size of the UN is determined by officials subjectively, while in fact the determination is based on the formula of local regulations and NJOP calculations that have been standardized. The lack of tax education causes some people not to understand the assessment procedure, so the response to the increase in tax value is often negative. This situation shows the need to increase tax literacy so that people can receive the results of the determination more rationally.

Obstacles also arise in technological aspects, especially related to the integration of tax information systems with population data and land information that have not been fully consistent (Cecep Wahyu Hoerudin, 2020). Differences in data Structures, non-uniform update of information, as well as the lack of synchronization between institutions impede the correctness of tax determination. When the data of the owner of the object is not up to date or there has been a change of ownership that has not been recorded, the SPPT is often not conveyed to the party who should receive it. This situation creates new arrears that can actually be avoided if the information system runs more synchronously and integrated.

Another problem related to the effectiveness of the Official Assessment System is the high dependence on manual processes in some work stages, especially in field verification and document archiving (Sydrastiny, 2022). The use of physical archives extends service time, increases the risk of document loss, and impedes the accuracy of data needed for tax determination. Although Bapenda has developed several digital facilities, the transition process to a fully digital system still faces barriers to adaptation and readiness of officers. This situation indicates the need for greater investment in integrated digital systems and human resources training.

Some areas in Bekasi still face geographical and administrative constraints that cause the distribution of SPPT does not always run smoothly, especially in areas with high levels of population mobility (Santoso, 2015). A move of residence that is not always reported to the local government makes the address on the database incompatible with the latest conditions. This makes it difficult for officers to ensure that SPPT is received by taxpayers on time, thus affecting the level of payment compliance. This situation affects the overall effectiveness of the official designation system, which largely depends on the accuracy of administrative information.

Obstacles in the implementation of the Official Assessment System can also be seen from the persistence of taxpayers who do not understand the importance of the obligation to pay PBB-P2 as a contribution to Urban Development (official, 2021). The level of tax awareness plays an important role in determining the success of the official determination system, because without the willingness to pay, no matter how much the quality of technology and administration will not give the maximum result. Bekasi city government

needs to strengthen socialization strategies that are more personal and sustainable so that people understand the reasons for determining the value of taxes and their benefits for development. This socio-cultural barrier is one of the determinants of effectiveness that must be continuously improved.

**Solutions Implemented by Bekasi City Bapenda**

Bapenda Kota Bekasi responds to the challenge of PBB-P2 collection by developing more modern and user-friendly digital services to improve taxpayer compliance, especially through collaboration with local banks. The launch of Bjb Digital Lounge is one of the concrete innovations where taxpayers can access PBB-P2 information and make digital payments using QRIS or virtual accounts (Bekasi regency government, 2025). This service is designed to shorten the service chain from the physical Tax Office to digital interaction, thereby reducing operational burden and making it easier for taxpayers. This initiative also reflects Bapenda's commitment to bureaucratic transformation and public service innovation as stated in the Bapenda Strategic Plan 2024-2026 (Bapenda Strategic Plan, 2025)

The digital solution is intended to reach taxpayers who may find it difficult to come to a physical office and are more comfortable using online channels, so that the potential for tax collection increases through non-face-to-face channels. Bapenda hopes that the use of e-PBB and digital lounge will encourage taxpayers to pay early and on time, especially those who are sensitive to mobility or working time. This service transformation is also expected to lower administrative costs because front office personnel can be transferred to more strategic monitoring and education functions. In this way, Bapenda tries to balance the efficiency of collection with the convenience of taxpayers.

Although PBB-P2 digital transaction volume data in Bekasi is not yet fully publicly available, the launch of Bjb Digital Lounge shows the direction of significant changes in tax collection and service strategies (KotakBerita, 2025) To give you an idea, here is a summary table of digital service usage data revealed by public media and documents, although it does not include all types of digital channels (e-PBB, MPP, mobile payment).

**Tabel 2.** Penggunaan Layanan Digital PBB-P2 Kota Bekasi (e-PBB, MPP, dan Digital Lounge)

Layanan Digital	Fungsi Utama	Catatan Implementasi	Sumber
BJB Digital Lounge	Pembayaran PBB-P2 melalui QRIS & Virtual Account	Diluncurkan 2025; difokuskan pada pembayaran digital & informasi pajak	Pemkab Bekasi (2025)
e-PBB Kota Bekasi	Akses SPPT, pengecekan tagihan, pembayaran daring	Digunakan sebagai kanal utama pembayaran online	Pemkot Bekasi (Website Resmi)
MPP (Mal Pelayanan Publik) Kota Bekasi	Layanan tatap muka modern dengan fasilitas pembayaran digital	Mendukung pembayaran digital dan verifikasi SPPT	Pemkot Bekasi (2025)
Mobile Payment (Bank BJB)	Pembayaran melalui mobile banking & QRIS	Digunakan wajib pajak sebagai metode pembayaran cepat	Bank BJB (2025)

Sumber: Pemkab Bekasi melalui publikasi resmi terkait layanan Digital Lounge dan cetak massal SPPT PBB-P2 tahun 2025, dikutip dari *KotakBerita.com* (2025) dan dokumen Renstra Bapenda Kota Bekasi 2024–2026.



The table above illustrates one form of digital channel that has been successfully run by Bapenda, but has not yet shown complete quantitative data on transaction volume. The development of this Digital Lounge becomes a central solution because it integrates various payment modes and tax access channels in one digital place, which can be accessed at any time without having to come to a physical office. This channel also serves as a tax Education Center, where taxpayers can obtain SPPT information, obligations, and online payment methods without queuing directly. By providing virtual accounts and QRIS, Bapenda facilitates PBB-P2 payment transactions via mobile phones, which is very relevant in the digital era where almost all citizens have access to smartphones. This solution signals that Bapenda is serious about reducing administrative and geographical barriers for taxpayers.

One of the main challenges addressed through digital services is the low involvement of taxpayers who are busy or reluctant to come to the tax office due to time or distance, so digital transactions are a more flexible alternative. Digital services not only speed up payments but also give taxpayers a sense of security, as they can settle tax obligations from home or work without physically queuing up. The provision of digital channels also allows Bapenda to monitor the realization of payments in real time, thus improving cash management and revenue prediction. This in turn strengthens Bapenda's capacity in planning tax and city budget policies.

To support digitalization, Bapenda must continue to socialize the benefits of digital services to taxpayers, especially those who are not yet accustomed to using online methods. Educational campaigns can include video tutorials, QRIS guides, and forms of guidance through Bapenda officers in the digital lounge. Collaboration with local banks and community citizens could also broaden the understanding and acceptance of these digital methods, particularly among upper-middle-aged people who may be more traditional. Without strong education, digital channels can be used less optimally despite the availability of advanced features.

Digital Innovation presented by Bapenda is also in line with the theory of effectiveness in public policy, namely that a policy will succeed if its implementation channels (street-level and technology) are designed to support public participation. Bekasi city Bapenda pointed out that structural transformation through digital lounge is a manifestation of public policy strategies to modernize local tax revenue (Abdal, 2015). Through digital services, Bapenda reflects an institutional structure that is adaptive to technology as well as responsive to the needs of citizens as taxpayers. The integration of these digital channels strengthens the legitimacy of tax policy as taxpayers feel served in a contemporary and efficient manner.

Going forward, Bapenda needs to evaluate the impact of digital services on the realization of PBB-P2 to measure the effectiveness of this strategy quantitatively — for example, by analyzing the growth trend of digital payments to total PBB-P2 receipts. This kind of evaluation will provide a policy basis for the expansion of digital features such as the integration of other mobile payments or special tax applications in Bekasi city. In addition, more complete quantitative data will help justify technology investments and strengthen Bapenda's argument for digital bureaucratic budget allocation. Therefore, strengthening the digital channel monitoring and reporting system is a key element in Bapenda Bekasi's long-term strategy to improve tax compliance through digitalization.

#### **Analysis Based on Legal Effectiveness Theory**

Analysis of the effectiveness of the application of the official assessment system at PBB-P2 in Bekasi city needs to be placed within the framework of the theory of legal effectiveness that assesses the success of regulation based on community compliance, the

quality of legal instruments, and the ability of officials to exercise their authority consistently as stated by Soekanto that the effectiveness of the law is strongly influenced by factors of structure, substance, and culture (Soekanto, 2010). Regulatory changes from law No. 28 of 2009 towards law No. 1 year 2022 brought a fundamental shift in the authority of the regions, so the municipalities had to strategically adjust the implementation instruments. This shift of authority also rearranges the relationship between taxpayers and the government, especially related to the determination of the selling value of the tax object and the amount of tariffs that must be collected (Pudyatmoko, 2006). In this context, the official assessment system becomes more crucial because local governments have direct control over the UN-P2 determination.

Rahardjo's theory of legal effectiveness emphasizes that the law will run optimally when the regulation is in harmony with the character of the community, so the renewal of tax rules must take into account the administrative readiness and capacity of taxpayers (Rahardjo, 2019). Determination of PBB-P2 in Bekasi city after Law No. 1 of 2022 requires local governments to strengthen data quality, improve the accuracy of the sales value base, and adjust rates so as not to cause injustice to taxpayers. Changes in tariff structures and strengthening regional authorities are only effective if they are followed by improving the quality of Public Information and ease of service that can be understood by the public at large (official, 2021). This suggests that the modernization of the substance of the law should be aligned with efforts to strengthen the relationship of government and taxpayers.

UU No. 1 of 2022 expands the regional fiscal space because it provides flexibility in setting PBB-P2 tariffs, so that the implementation of the official assessment system functions as a control tool as well as an administrative instrument to maintain certainty in tax values. This change has a significant impact on the city of Bekasi because the tax object base and land use have experienced rapid growth as the region develops (BPS Bekasi city, 2024). The new provisions require tax authorities to strengthen data integration, especially related to land value zones and building sales values, so that the determination process runs accurately and does not cause disputes. The relationship between the quality of regulation and the effectiveness of implementation becomes increasingly evident when local governments are in the position of determining the value of taxes directly.

**Tabel 3.** Perbandingan Regulasi PBB-P2 Sebelum dan Sesudah UU No. 1 Tahun 2022 (Data Real)

Aspek Regulasi	Sebelum (UU No. 28/2009)	(UU No. 1/2022)	Sesudah (UU No. 1/2022)	Implementasi di Kota Bekasi (Perda 1/2024)
Kewenangan Pajak	Daerah memungut, tetapi ruang pengaturan masih lebih terbatas		Kewenangan lebih luas terkait tarif & kebijakan teknis	Bekasi menetapkan tarif, NJOP, dan fasilitas sesuai Perda
Tarif PBB-P2	0,1% – 0,3%		Tarif ditetapkan lebih fleksibel oleh daerah	Penyesuaian tarif pada Perda 1/2024
Fasilitas Keringanan	Terbatas dan membutuhkan aturan daerah tambahan		Fasilitas ditetapkan langsung pemerintah daerah	Bekasi menerapkan insentif tertentu pada wajib pajak
Otoritas Penilaian	Masih mengacu kuat pada ketentuan pusat		Daerah memiliki kendali penuh pada	Bekasi memperbarui basis data objek pajak

Aspek Regulasi	Sebelum (UU No. 28/2009)	Sesudah (UU No. 1/2022)	Implementasi di Kota Bekasi (Perda 1/2024)
		penilaian objek	tahun 2024

Sumber: UU No. 28 Tahun 2009; UU No. 1 Tahun 2022; PP No. 35 Tahun 2023; Perda Kota Bekasi No. 1 Tahun 2024 (dokumen hukum resmi Republik Indonesia dan Pemerintah Kota Bekasi).

The table above shows that regulatory changes have far-reaching implications for the structure of local fiscal authority, so that the effectiveness of the law is determined not only by the content of the rules but also the readiness of local governments to use them. Bekasi city utilizes the new authority to update land value zoning and reorganize tariff provisions through Perda 1 of 2024, which is the administrative foundation of the PBB-P2 assessment. This step is important to adjust the tax collection policy to the dynamics of the rapidly growing region as well as the fiscal needs of city development. Regulatory changes followed by data and governance updates indicate a conformance between the substance of the law and the structure of implementation, which is a requirement in the theory of legal effectiveness.

Regulatory effectiveness also requires public acceptance, as Allingham & Sandmo explain that tax compliance is influenced by perceptions of fairness and levels of government control (Allingham, 1972). In the context of Bekasi city, the success of the official assessment system depends on Bapenda's ability to convey transparent information about NJOP and tariff determination. Taxpayers must understand the basis for setting taxes in order to feel that the policy is fair and proportional to local economic conditions. Clarity of public communication is an important factor so that people do not reject structural changes in tax policy.

Bekasi city has strengthened the legal substance through Perda 1 of 2024 which clarifies the determination procedure, authority of the service unit, and the new tariff structure. This Regulation describes the adaptation of the region to law No. 1 year 2022, so that the implementation of the official assessment system obtains a more systematic legal basis (Santoso, 2015). Regulatory realignment at the regional level is an indicator of conformity between legal instruments and regional fiscal policy objectives, especially in increasing PAD. The improvement of this legal instrument strengthens the position of local governments as the main implementers of tax policy.

The effectiveness of law is also related to the legal culture of the community, namely the extent to which people accept the rules as part of their collective life (Soekanto, 2010). The success of the implementation of the new PBB-P2 post-regulation is influenced by the awareness of taxpayers and the consistency of the government in implementing the rules firmly but still providing space for appreciation for the obedient community. Bekasi city seeks to build a culture of compliance by strengthening public information systems, digital services, and certain incentives for taxpayers. The combination of administrative and service approaches is an effort to develop a legal culture that supports regulatory effectiveness.

From all regulatory changes and administrative implementation carried out by Bapenda Bekasi city, it can be seen that the effectiveness of the official assessment system depends on the harmony between the legal structure, regulatory substance, apparatus behavior, and taxpayer awareness. Strengthening tax object data, NJOP update, and Public Service Transformation support the effectiveness of implementation after the issuance of law no. 1 of 2022. Changes in the broader authority structure provide an

opportunity for regions to optimize PBB-P2 acceptance as long as it is supported by good administrative management. The combination of legal reform and service transformation is the foundation for the effectiveness of local tax policy in Bekasi city.

## CONCLUSION

The implementation of the Official Assessment System at PBB-P2 in Bekasi city shows that the assessment mechanism that is fully established by the government is able to create a more measurable tax administration structure, but its effectiveness is still influenced by data collection accuracy, technological capacity, and consistency of implementation at the UPTD level. Target analysis and realization of PBB-P2 acceptance illustrates that the increase in NJOP value and database improvement have not fully promoted the increase in achievement ratio, which indicates the importance of continuous evaluation of collection instruments and the quality of public services. Constraints such as PBB-P2 arrears in a number of sub-districts, slow updating of taxpayer data, and heterogeneity of community participation show that the implementation of the system still faces structural and cultural challenges. This situation reinforces the argument in tax administration theory that effective collection demands alignment between regulation, institutional capacity, and public acceptance as taxpayers (Mardiasmo, 2019; Devano, 2016).

The solution designed by Bapenda Bekasi city through digitizing services, revamping tax object information, and strengthening service channels at the sub-district level shows a real effort to close the loopholes in the PBB-P2 voting system. Modernization measures such as the use of e-PBB, the use of digital lounge, and the expansion of mobile payment signal the transformation of bureaucracy towards a more responsive, adaptive, and efficient tax service, although quantitative evaluation is still needed so that the impact can be measured comprehensively. Based on the study of the theory of legal effectiveness, the successful implementation of local taxes is largely determined by the ability of local governments to provide certainty of rules, ease of procedures, and supporting facilities that are able to encourage changes in taxpayer behavior towards voluntary compliance (Soekanto, 2010; Rahardjo, 2019). Thus, the series of findings in all sub-chapters shows that the effectiveness of PBB-P2 in Bekasi city is not only determined by policy design, but also by implementing capacity, data quality, technological readiness, and community acceptance of innovations presented by local governments.

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