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Management of Land and Building Acquisition Taxes to Increase Regional Original Income

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ABSTRACT

This article examines how the Land and Building Acquisition Duty (BPHTB) can be managed to increase Local Own-Source Revenue (PAD) in Lima Puluh Kota Regency, Indonesia. Using a qualitative, phenomenological case study, the research gathered data through observation of service flows, in-depth interviews with revenue officials and taxpayers, and document analysis, triangulated to enhance credibility. The analysis is structured by the Planning–Organizing–Actuating–Controlling (POAC) framework and aligned with public service principles. Findings show that BPHTB has been institutionalized through clear procedures, receipt and verification of SSPD, validation, and issuance of payment codes, yet several constraints persist: under-realization against PAD targets, taxpayer undervaluation of acquisition prices, limited literacy about obligations, and lean staffing for technical verification. Ongoing improvements include periodic data updating, scaled taxpayer socialization, workflow standardization, and integrated supervision. Proposed enhancements involve a lightweight valuation reference database, explicit escalation criteria for outlier cases, and transparent service-time pledges to strengthen trust while preserving speed. The study concludes that disciplined application of POAC, coupled with citizen-centric service design and modest digital support, can raise voluntary compliance and stabilize BPHTB collections without introducing new taxes. Practical implications include prioritizing inter-agency coordination (with land offices and notaries), targeted staff training, and continuous public communication. The article contributes an operational roadmap for districts seeking to translate BPHTB's legal mandate into sustained PAD growth.

1. Introduction

Local governments increasingly depend on robust, predictable streams of locally generated revenue to deliver public services, invest in infrastructure, and advance human development (Flambonita & Samawati, 2023; Siddiquee et al., 2012). In Indonesia's decentralized fiscal framework, Pendapatan Asli Daerah (PAD, or Local Own-Source Revenue) occupies a central role among a region's funding sources. PAD is constituted by local taxes, user charges (retributions), returns from regionally owned enterprises, and other legitimate local income. The stronger the PAD contribution is within the regional budget, the more clearly it reflects a region's administrative capacity and policy effectiveness in financing day-to-day governance and development priorities (Setiawan et al., 2022; Soejoto & Subroto, 2015; Takahata et al., 2021).

Taxation sits at the heart of this local fiscal architecture (Ambarwati & Hadiyantina, 2023; Ulum et al., 2019). Beyond simply "raising money," taxes fulfill dual functions. As a budgetary instrument, they mobilize compulsory contributions to sustain government operations and development programs (Arsal et al., 2025; Yozi et al., 2019). As a regulatory instrument, they steer economic behavior, redistribute resources, and stabilize markets. Classical Indonesian public finance scholars have long emphasized the tax's obligatory nature (established in statute) and its non-reciprocal character, underscoring that no immediate, individualized quid pro quo exists for the taxpayer (Brodjonegoro & Asanuma, 2000; Lewis, 2003). These features legitimize taxation's role as a collective financing mechanism for public purposes (Daud et al., 2024).

Within the broad universe of local taxes, the Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB, or the Land and Building Acquisition Duty) is a pivotal lever for local revenue enhancement. BPHTB is a tax imposed when rights to land and/or buildings are acquired, whether by sale and purchase, inheritance, grant, exchange, corporate actions, or other legally recognized transactions. The tax is event-based: it attaches to the legal act or event that transfers or grants a right, rather than taxing the physical asset itself (which is the domain of property taxes like PBB). In line with Indonesia's constitutional and statutory rules, BPHTB was national in earlier decades but, following Law No. 28 of 2009 on Regional Taxes and Retributions, the authority to collect BPHTB shifted to district/city governments, in tandem with the requirement to embed its implementation in local regulations. That devolution, finalized for local governments by early 2011, embedded BPHTB in the PAD toolkit and obligated regencies/municipalities to design clear procedures and service standards for taxpayers.

The case examined here, Lima Puluh Kota Regency, highlights both the promise and the practical challenges of leveraging BPHTB to expand PAD. Prior to devolution, taxpayers interacted mainly with the National Land Agency and central government accounts, leaving local governments with limited visibility and only a small revenue share from nationally pooled proceeds. After Law No. 28/2009 took effect, Lima Puluh Kota enacted local rules (including Local Regulation No. 8/2011 and its 2016 amendment; a 2011 Regent Regulation on BPHTB collection procedures), establishing the local institutional framework to collect BPHTB. The result has been measurable growth in BPHTB receipts, though officials acknowledge the system has yet to reach its full potential.

Why does this matter? Even incremental gains in BPHTB collections can be material for PAD composition, budget predictability, and fiscal autonomy. In 2020, Lima Puluh Kota's PAD realization reached roughly IDR 77.43 billion, of which BPHTB contributed around IDR 2.17 billion. For a mid-sized regency balancing development imperatives and constrained resources, optimizing BPHTB means unlocking fiscal space for service delivery without relying excessively on intergovernmental transfers.

At the same time, the regency's authorities have identified recurring constraints that depress performance: (1) under-realization of BPHTB against targets; (2) undervaluation of the acquisition price by some taxpayers; (3) limited public outreach and taxpayer education; and (4) human-resource (HR) capacity gaps for BPHTB administration. Each issue has different roots, ranging from informational asymmetries and compliance culture to administrative bandwidth, but all converge on a single imperative: better management of BPHTB as a public revenue service.

This article reframes a thesis-length inquiry into a practitioner-oriented paper. It advances three core contributions. First, it clarifies the institutional and legal context for BPHTB as a local tax, anchoring the regency's case in Indonesia's broader administrative law and public financial management environment. Second, it builds a management lens, planning, organizing, actuating, and controlling (POAC), to analyze day-to-day BPHTB administration. Third, it distills operational lessons that Lima Puluh Kota's authorities have pursued or could further pursue: systematic data improvement, targeted public communication, tighter verification/validation, and stronger internal controls. While many insights are specific to Lima Puluh Kota's organizational set-up and local economy, the analytic frame and operational levers can travel to other local governments facing similar BPHTB challenges.

The remainder of the paper proceeds as follows. The next section synthesizes the relevant literature on management functions in the public sector, principles of public service, PAD composition, and the specifics of BPHTB as a revenue instrument (de Archellie et al., 2020; Stříteská & Sein, 2021; Williams & Baghurst, 2014). The methodology section outlines the qualitative, phenomenological approach used to surface lived experiences of implementers and taxpayers. The results and discussion deepen the POAC analysis for BPHTB in Lima Puluh Kota, including constraints and remedial efforts. The conclusion highlights key takeaways for local governments seeking to convert BPHTB's legal potential into sustained fiscal performance.

2. Literature Review

Management as a Framework for Public Revenue Administration

Classic management theory organizes administrative work into four interacting functions: planning, organizing, actuating (or directing), and controlling, known by the acronym POAC (Schütze et al., 2022; Sundström & Svärdsten, 2025). The planning function links facts and assumptions about the future to concrete program choices; organizing aligns structure, roles, and resources with goals; actuating mobilizes people to execute plans and meet performance standards; and controlling verifies that execution conforms to plans, prompting corrective action where needed (Banda, 2024; Boyne & Gould-Williams, 2003; Vitomir et al., 2023). In public organizations, POAC is not merely a sequence but an ongoing, iterative cycle that integrates policy intent with routine operations (Arifin et al., 2025; Matei et al., 2017).

POAC's relevance to local tax administration, especially BPHTB, is direct. Planning shapes annual targets, tasks, and timelines for assessment, verification, and collection (Pan & Qu, 2014). Organizing determines how roles (e.g., front-line service, data verification, audit) are divided among sub-units and how they coordinate with external actors (e.g., district land offices, notaries) (Jayaraman et al., 2013). Actuating involves the day-to-day leadership, motivation, and communications needed to ensure taxpayers can and do comply (Baig et al., 2021; Cleavenger & Munyon, 2013; Iddrisu & Mohammed, 2025). Controlling ensures checks on valuation, eligibility for exemptions, issuance of payment codes, and reconciliation with bank receipts, closing the loop for reliable, auditable revenue flows (Duman, 2023; Protasowicki, 2025).

Public Service Principles and Citizen Orientation

Because BPHTB administration is a public service, it must satisfy statutory service standards: clarity of requirements and timelines, accessibility, procedural simplicity, security/legal certainty, accountability, and attention to vulnerable groups. Indonesian public service law and guidance emphasize streamlined procedures, transparent fees and timing, reliable information channels, and responsive complaint handling (Utomo et al., 2025). In the tax context, these principles translate into clear forms, predictable turnaround for validation and payment codes, accessible service points (including online), and proactive taxpayer education to address information gaps (Dharmika & Subanda, 2023).

This citizen-centric framing matters acutely for self-assessment taxes (Khairunnisa et al., 2025). Where taxpayers calculate liabilities themselves, weaker financial literacy or unfamiliarity with rules invites underreporting and non-compliance, issues that robust outreach and guidance can help mitigate (Permatasari et al., 2024; Retnani et al., 2024). Interviews in the study revealed precisely these pitfalls: many citizens did not fully understand how to compute or pay BPHTB, underscoring the urgency of continuous public socialization (Rida & El Houssain, 2025).

PAD and the Place of BPHTB

PAD aggregates several sources: local taxes, retributions for services or permits, profits from regionally owned enterprises, and other lawful income streams (e.g., interest, foreign exchange gains, sale of non-separated regional assets) (Razak et al., 2024; Saputra et al., 2023). BPHTB is one of the most dynamic tax components because land and building transactions track urbanization, investment, and land-use changes. Consequently, improvements in BPHTB administration can exert outsize effects on the level and stability of PAD (Mulia et al., 2022).

Empirical Studies on BPHTB Performance

Prior research across Indonesian districts has linked better BPHTB management with positive PAD outcomes. For example, studies referenced in the underlying thesis show (i) meaningful contributions of BPHTB to PAD in Tasikmalaya and (ii) quantifiable shares of BPHTB relative to broader tax revenue and budgets in Pidie, with optimization strategies spanning object inspection, inter-agency cooperation, sanctions, and SOP development to curb under-the-table transactions. While contexts differ, common levers include data quality, enforcement credibility, and service delivery.

3. Methods

This article synthesizes a qualitative, phenomenological study of BPHTB administration in Lima Puluh Kota Regency. Phenomenology seeks to elicit the shared, lived meanings of a phenomenon as experienced by diverse actors; here, that means understanding how officials and taxpayers actually navigate BPHTB rules, processes, bottlenecks, and workarounds in real life (Sugiyono, 2016). The approach privileges depth, capturing perceptions, routines, and tacit knowledge, over breadth (Creswell, 2014).

Informants and Sampling

Informants were identified via purposive sampling based on their roles and expected knowledge of BPHTB processes, followed by snowballing to reach saturation. The informant set included the Head of the Planning, Development, Control, and Evaluation of Regional Revenue Division (Kabid P2EPD), the sub-division head (Kasubid II) directly responsible for BPHTB, several staff members handling day-to-day processing, and community members (taxpayers) who had engaged with BPHTB obligations. This blend of administrative and citizen perspectives allowed triangulation of procedure-level detail with user experiences of compliance (Miles et al., 2018).

Data Collection

Data were collected through:

a. Observation of BPHTB service flows at the local finance office;
b. In-depth interviews with officials and taxpayers;
c. Documentation review (laws, regulations, internal memos, and public communications); and
d. Field notes capturing key quotes, process maps, and researcher reflections.

Validation and Analysis

To ensure credibility, the study applied prolonged engagement and persistent observation, coupled with triangulation, cross-checking interview accounts against direct observations and official documents. Analysis proceeded iteratively: reducing data into thematic codes (e.g., planning/targeting, verification, outreach, HR capacity), presenting them in descriptive narratives, and drawing conclusions that link observed practices to PAD outcomes.

Organizational Context

The Finance Agency (Badan Keuangan) of Lima Puluh Kota houses the functions related to revenue management, with BPHTB processing located under Subdivision II of the Regional Revenue Management wing. Staff headcounts, educational profiles, and rank structures provide important context for capacity assessments and task allocation, given the technical requirements of verification and taxpayer support.

4. Result and Discussion

Planning: Setting Targets and Building the Pipeline

Planning is the foundation for effective BPHTB administration. Annual planning in Lima Puluh Kota involves translating PAD targets into concrete BPHTB collection goals, estimating transaction volumes, and scheduling activities: data updates, outreach calendars, verification campaigns, and inter-agency coordination with subdistricts, villages (Nagari), and notaries. Drawing on George R. Terry's planning logic, officials stressed the importance of linking assumptions about land/building market activity to actionable steps, what will be done, when, by whom, and how performance will be tracked.

In practice, planning also means anticipating compliance risks. For instance, undervaluation of acquisition prices directly erodes the tax base. While valuation safeguards exist (e.g., comparing declared values with normative reference values or market intelligence), these require time, trained staff, and reliable data. Incorporating deliberate "verification time" into annual work plans, and forecasting staff hours for complex cases, helps ensure that controls are exercised without creating unnecessary delays for compliant taxpayers.

Finally, planning should embed public communication: scheduling socialization sessions, updating websites and forms, and coordinating with radio/print/social media. Since self-assessment hinges on taxpayer understanding, planned, periodic outreach reduces errors before they occur, lowering rework and speeding collections.

Organizing: Roles, Structure, and Workflow

Organizing translates plans into a division of labor with clear accountability. In Lima Puluh Kota, BPHTB is handled by Subdivision II within the revenue management function. Officials highlighted the importance of task specialization, receiving and screening SSPD BPHTB documents, verifying data, validating SSPD entries, and issuing payment codes (NTPD), and of maintaining coordination across units so that files move efficiently from one step to the next. Interviews emphasized "the right person in the right place" to minimize error risks and service bottlenecks.

Organizational charts and staffing profiles show a reasonably sized pool (64 personnel across the agency) with varied educational backgrounds and grades. For BPHTB specifically, the three-person team under Subdivision II is lean relative to tasks that include verification, taxpayer assistance, and coordination with external actors. This leanness raises throughput concerns in peak months and magnifies the need for standard operating procedures (SOPs), checklists, and digital aids to maintain quality at speed.

Actuating: Service Delivery, Outreach, and Compliance Support

Actuating refers to day-to-day leadership and operational momentum: turning organizational intent into citizen-facing results. The study found two pillars especially decisive for BPHTB:

Taxpayer Socialization & Education. Officials deploy both direct (village, subdistrict gatherings) and indirect (radio, banners, social media) outreach to raise awareness, clarify rules, and promote timely compliance. This is vital because many taxpayers are first-time filers for BPHTB and unfamiliar with forms, exemptions, or valuation rules. Interviewed citizens confirmed information gaps, reinforcing how integral continuous socialization is to compliance culture.

Data Management & Case Handling. Front-line staff accept and pre-screen SSPD dossiers, identify missing documents, and steer complex cases to experienced verifiers. Embedding service standards, e.g., expected turnaround times, document checklists, and escalation protocols, helps meet public service principles and reduces the transaction costs for compliant taxpayers. Where valuation red flags arise, staff work with notaries and local leaders to validate reasonableness without compromising service commitments.

Controlling: Verification, Validation, and Oversight

Effective control protects revenue integrity and fairness. The Finance Agency combines attached supervision (continuous oversight by direct superiors) with direct checks on key stages of BPHTB processing. In practical terms, that means supervisors review sample files, compare declared values against reference points, and ensure that NTPD issuance aligns with validated liabilities. Well-designed controls deter under-declaration, reinforce equal treatment, and build public trust.

From a management standpoint, controls mirror standard steps: setting performance standards (e.g., error rates, processing times), measuring actuals, assessing variances, and taking corrective action. Embedding these loops in monthly reviews helps detect drift early, whether due to staff turnover, spikes in case complexity, or procedural ambiguities, and triggers refresher guidance or workflow adjustments.

Key Constraints Observed

The study surfaced four recurring constraints:

a. Under-realization versus PAD targets. Variance between planned and realized BPHTB inflows reflects transaction volatility, data gaps, and compliance challenges. Closing the variance requires better forecasting, more robust taxpayer pipelines, and stronger inter-agency coordination (e.g., with the land office and notaries to anticipate high-value transfers).

b. Undervaluation of acquisition price. Some taxpayers understate the transaction value to reduce tax liabilities. Without adequate benchmarks or verification tools, staff risk accepting understated bases. Counter-measures include cross-checking against market references, notarial records, and, where appropriate, independent appraisal for outliers.
c. Limited socialization. Insufficient public outreach leaves many taxpayers unsure how to compute, file, and pay. This fosters unintentional non-compliance and delays. Proactive, scheduled socialization at the subdistrict/village level, backed by accessible online guidance, can shift the compliance curve.
d. HR capacity gaps. A small core team handles technical verification, validation, and public assistance. Peaks in workload can stress quality and timeliness. SOPs, targeted training, and simple digital tools (e.g., templated validation checklists) can extend capacity without immediate staffing increases.

Ongoing and Proposed Optimization Measures

Officials have already initiated several measures to raise BPHTB performance:

a. Data Updating and Re-enumeration. Periodic checks on taxpayer records and property status, coordinated with subdistricts and Nagari, ensure that changes (e.g., construction on previously vacant land, expansions, shifts in neighborhood commerciality) are captured and reflected in valuation. This data discipline reduces the scope for undervaluation and uncovers new objects.
b. Scaled Socialization. Regular, rotating in-person sessions and complementary mass communication (radio, roadside banners, social media) aim to improve literacy on obligations, forms, and payment processes. Over time, this should cut filing errors, accelerate processing, and raise voluntary compliance.
c. Process Standardization and Documentation. Clear steps, receive SSPD → verify data → validate SSPD → issue NTPD, create a transparent path for taxpayers and a controllable workflow for staff. Publishing these steps through simple infographics and online FAQs can further reduce confusion.
d. Strengthened Oversight. Combining attached and direct supervision maintains discipline without paralyzing operations. Incorporating random checks and "four-eyes" reviews on high-value or anomalous cases preserves integrity while signaling fairness.

Proposed enhancements include: building a lightweight valuation reference database (transaction comparable by area and property type); formalizing escalation criteria (e.g., when declared value deviates by a threshold from references); and introducing service time pledges with public dashboards, practices aligned with public service principles and likely to reinforce trust.

Contribution to PAD: Reading the Numbers

While the 2020 BPHTB take (≈ IDR 2.17 billion) is a modest slice of total PAD (≈ IDR 77.43 billion), it is actionable: better data, service design, and controls can lift collections without new taxes. Moreover, BPHTB is sensitive to economic cycles; as property markets rise, administrative readiness determines how much upside actually materializes in local coffers. This is why routine management improvements are not merely technical, they are fiscal multipliers.

5. Conclusion

BPHTB offers Lima Puluh Kota a practical, near-term path to strengthen Local Own-Source Revenue, one anchored not in new taxation, but in better management of an existing tax. The devolution of BPHTB to local governments created the legal possibility; realizing its fiscal potential depends on how the regency plans, organizes, actuates, and controls the day-to-day work of assessment, verification, validation, and collection. The study's evidence points to four levers with outsized impact: (i) systematic data updating and re-enumeration;

(ii) proactive, scaled taxpayer socialization to improve self-assessment quality; (iii) clear workflow standards (receive–verify–validate–issue NTPD) to reduce friction and error; and (iv) integrated oversight that balances speed with integrity.

Constraints remain, workload peaks, staff capacity limits, valuation disputes, but these are tractable with SOPs, targeted training, and modest digital support. Over time, coupling POAC discipline with citizen-oriented service standards should raise voluntary compliance, shorten processing times, and improve revenue predictability. Given PAD's importance to regional autonomy and development, even incremental, sustained improvements in BPHTB performance can generate meaningful fiscal space for public priorities in Lima Puluh Kota.

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