

Implementation of Regional Tax Improvement Services in Calculating Bphtb Based on Land Value Zones E-BPHTB Application at the Regional Revenue Agency Office of Langkat Regency

Lindha Siregar¹, Rudi Salam Sinaga¹, Marlon Sihombing¹

¹Master of Public Administration, Medan Area University, Indonesia

Email: rudisalam@staff.uma.ac.id

Abstract. Land Value Zone (ZNT) based on market value, ZNT can be used to determine tariffs in land services, community references in transactions, determining compensation, inventory of public and community asset values, monitoring land values and land markets, and references for determining NJOP for PBB, to be fairer and more transparent. In the study, a ZNT map was formed based on land values with mass assessments using a sales comparative approach which was overlaid with the Stabat District Administration Map, Langkat Regency and the 2013 PBB Block Map and compared with land values based on NJOP. The land price data calculated is pure land price data with the value of buildings that have been issued and adjustments according to the characteristics of the Regional Socio-Economic conditions. The Results of the Study Obtained 49 Land Value Zones from NJOP (Taxable Object Sales Value) data and data based on the Land Price Transaction Survey. Meanwhile, from the analysis of the average increase in income, the increase in regional income based on the comparison between Transaction Price and NJOP Value was 409.31%.

Keywords: Land Value Zone (ZNT), Taxable Object Sales Value (NJOP), Land and Building Tax (PBB)

Received: February 15, 2025

Revised: March 24, 2025

Accepted: May 12, 2025

INTRODUCTION

Land and Building Acquisition Fee (BPHTB) itself is a levy on the acquisition of land and/or building rights (Limbong et al., 2022). This levy is borne by the buyer and is almost similar to income tax for the seller. So that the seller and buyer both have the same responsibility to pay tax (Kasman, 2025; Kurniawan, 2022). The formula for calculating the BPHTB rate is the 5% Tax Rate x Taxable Base (NPOP - NPOPTKP). The amount of NPOPTKP in each region varies, but based on Article 46 paragraph (5) of the Law on Financial Relations between the Central Government and Regional Governments No. 1/2022, it is set at a minimum of IDR 80 million for the First Taxpayer Acquisition of Rights in the Regional Area where the BPHTB is Owed (Lastiani, 2023).

According to Andriyanto (2023), Regional taxes are used to finance affairs/expenditures for development and regional government. Regional taxes are collected based on Regional Regulation (PERDA) Number 1 of 2024 concerning Regional Taxes and Regional Levies Article 12 paragraph (4) and the Law so that the tax can be imposed on the tax subject (Abd et al., 2024; Sukartiningsih & Faisal, 2024). The amount of BPHTB is 5 percent of the purchase price minus the Non-Taxable Object Sales Value (NJOPTKP). For example, a house price of IDR 500 million

minus NJOPTKP of IDR 80 million is equal to IDR 420 million then multiplied by 5 percent, the result is IDR 21 million which becomes your BPHTB.

Align with research from Tampi et al. (2024) and Mukti (2024), the formula for calculating the BPHTB rate is 5% Tax Rate x Taxable Base (NPOP - NPOPTKP). The amount of NPOPTKP in each region varies, but based on Article 46 paragraph (5) of the Law on Financial Relations between the Central Government. The Land Value Zone (ZNT) issued by the Ministry of ATR/BPN is a polygon that describes the relatively similar land value of a group of land plots within it, the boundaries of which can be imaginary or real according to land use (Prabuningtyas, 2020).

The Land Value Zone, hereinafter abbreviated as ZNT, is a geographical zone consisting of a group of taxable objects that have an Average Indicative Value that is limited by the limits of control/ownership of taxable objects in one village/sub-district administrative area. The determination of the ZNT boundary is not related to the block boundary, and the one that determines the land value zone is the Ministry of Agrarian Affairs and Spatial Planning/BPN (ATR/BPN) which determines the Land Value Zone (ZNT). Based on the explanation above, the amount of BPHTB in Langkat Regency shows the following data:

Table 1: BPHTB Langkat Regency

No	Years	Target	Realization	%
1	2020	8.250.000.000	7.910.212.348	95,88
2	2021	8.250.000.000	6.402.797.088	77,61
3	2022	8.250.000.000	8.812.900.087	106,82
4	2023	97.000.000.000	98.837.066.639	100,63

Source: BPHTB Report from the Langkat District Government's Regional Revenue Agency

The data in the table above shows the progress of income sourced from BPHTB. One of the references that is currently available is the land value listed in the Land Value Zone issued by the Ministry of Agrarian Affairs and Spatial Planning of the National Land Agency (ATR BPN). Based on the conditions above, the researcher attempts to answer how the Implementation of Regional Tax Improvement Services in Calculating BPHTB based on the Land Value Zone of the e-BPHTB Application at the Langkat Regency Regional Revenue Agency Office.

METHODS

The research conducted is descriptive research with a qualitative approach. Qualitative research is research based on a methodology that aims to study social phenomena in certain natural situations and produces descriptive data with researchers as the main instrument (Haryono, 2023; Anggito & Setiawan, 2018). The results of qualitative research are analyzed qualitatively and are not obtained through statistical procedures even though the data can be presented in nominal form and research data is collected using various methods such as interviews, observations, documentation and tests (Waruwu et al., 2025). The location of this research is at the Langkat Regency Regional Revenue Agency Office. Data was obtained through documentation studies and in-depth interviews with key informants, main informants and additional informants.

RESULTS AND DISCUSSION

Regional Revenue Agency of Langkat Regency

Before the Regional Revenue Service of Langkat Regency was formed based on Regional Regulation Number 41 of 2007 concerning Regional Apparatus and Regional Regulation of Langkat Regency Number: 01 of 2015 concerning Amendments to Regional Regulation Number 23 of 2007 concerning the Establishment of the Regional Apparatus Organization of Langkat Regency and Regent Regulation No. 13 of 2015 concerning Details of Duties, Functions and Work Procedures of the Regional Revenue Service of Langkat Regency.

Now the Regional Revenue Agency of Langkat Regency was formed based on Government Regulation Number: 18 of 2016 concerning Regional Apparatus and Regional Regulation Number: 06 of 2016 concerning the Establishment of the Regional Apparatus Organization of Langkat Regency and Regent Regulation Number: 66 of 2016 concerning Details of Duties and Functions of the Regional Revenue Agency of Langkat Regency. The Regional Revenue Agency has the Main Task of implementing the Preparation and Implementation of Regional Policies in the Field of Regional Revenue (Novitasari & Hamta, 2017).

The procedures that are prepared and implemented consist of 2 aspects, namely internal and external (Mukhid, 2007). Internal procedures are in the form of stages and mechanisms that are applied in carrying out tasks within the scope of the Langkat Regency Regional Revenue Agency. While external procedures are related to other parties outside Bapenda, both between SKPD, the wider community and other parties who are stakeholders and shareholders of the Regional Revenue aspect.

Land Value Zone Concept

Land Value Zone is a geographical zone consisting of a group of taxable objects that have one Average Indicative Value limited by the limits of control/ownership of taxable objects in one administrative area of village/sub-district government without being bound by block boundaries. Land Value Zone Map is a map that depicts a geographical zone consisting of a group of taxable objects that have one Average Indicative Value (NIR) limited by the limits of control/ownership of taxable objects in one administrative area of village/sub-district. Determination of Land Value Zone boundaries is not bound by block boundaries (Ambarita et al., 2016).

BPHTB Calculation Based on Land Value Zone Tax Rate 5% x Taxable Base (NPOP – NPOPTKP). The amount of NPOPTKP in each region varies, but based on Article 46 paragraph (5) of Law HKPD No. 1/2022, it is set at a minimum of IDR 80 million for each taxpayer. The E – BPHTB application is a website-based service that can be accessed either via a computer browser or smartphone which is expected to make it easier for PPAT / Taxpayers to apply for BPHTB services. This description is in line with the understanding of the informant who said:

"In the implementation of the collection of Land and Building Acquisition Tax, there are several obstacles faced, including obstacles related to taxpayers, such as taxpayers' ignorance about BPHTB and obstacles related to the "Self Assessment" tax collection system where taxpayers are given the authority to calculate and pay the amount of Land and Building Acquisition Tax that must be paid. With this lack of knowledge, taxpayers will certainly have difficulty taking care of it themselves, besides that, this self-assessment system will provide opportunities for taxpayers to reduce the tax paid with the actual transaction price, as well as obstacles related to the calculation of Land and Building Acquisition Tax (BPHTB) such as the calculation of testamentary grants received jointly by blood relatives in a straight line one degree up or one degree down with blood relatives in a straight line to the side. So that taxpayers do not want to bother with the difficulties faced and completely hand over the management of their BPHTB tax to a third party in this case a BKD employee or Land Deed Making Officer (PPAT) at the same time as making the relevant Deed "(Interview, Head of the Data Collection and Assessment Sub-Division of Bapenda and staff of the Data Collection and Assessment Sub-Division of Bapenda Langkat, January 8, 2025).

The same perception related to the e-BPHTB application has been collectively understood by the service apparatus at Bapenda Langkat Regency. Thus, of course, the application can be socialized to the application users, namely the community.

Implementation of Regional Tax Improvement Services in Calculating BPHTB Based on Land Value Zones e-BPHTB Application at the Regional Revenue Agency Office of Langkat Regency

Explanation of the theory about the Program or Policy in the Implementation of Regional Tax Improvement Services in the Calculation of BPHTB Based on the Land Value Zone Application

e - BPHTB at the Regional Revenue Agency Office of Langkat Regency according to Syukur In Surmayadi. Explanation of regulations regarding the Program or Policy in the Implementation of Regional Tax Improvement Services in the Calculation of BPHTB Based on the Land Value Zone Application e - BPHTB at the Regional Revenue Agency Office of Langkat Regency according to the Regulation based on Article 46 paragraph (5) of the Law on Financial Relations between the Central Government and Regional Governments No. 1/2022 and Article 12 paragraph (4) of Regional Regulation (PERDA) Number 1 of 2024 concerning Regional Taxes and Regional Retributions.

Explanation of Observations regarding the Program or Policy in the Implementation of Regional Tax Improvement Services in the Calculation of BPHTB Based on the Land Value Zone Application e - BPHTB at the Regional Revenue Agency Office of Langkat Regency Based on field observations conducted by researchers, a number of problems were found in the implementation of the Online E - BPHTB Application, namely: (1) Limited number of supporting staff for the E-BPHTB program; (2) Incomplete supporting facilities for the E-BPHTB program; (3) The length of the E-BPHTB data correction process; (4) Taxpayers do not understand how to fill out the E-BPHTB form; (5) Errors are prone to occur in matching and printing E-BPHTB; (6) Taxpayers who manipulate lower transaction prices; (7) The realization of the E-BPHTB revenue target cannot be ascertained.

Research informants who come from the community as users of the E-BPHTB Online service stated that:

"The Regional Revenue Agency of Langkat Regency has succeeded in improving public services by implementing E-Government in services and problem solving through the e-BPHTB Application. Another advantage that can be felt from the Langkat Regional Tax Application is good service, all open to the government and Taxpayers so that there is transparency between the government and Taxpayers, it can be seen from Taxpayers being able to know directly how much tax must be paid, and whether it has entered their cash account or not. This minimizes fraud. The implementation of the Langkat Regional Tax Application can also increase Taxpayer compliance (Interview, Representative of the User Community, January 13, 2025).

This statement explains the implementation of Bapenda services in Langkat Regency through the E-BPHTB Online service has made it easier for the public to obtain these services. Thus, the public can access services wherever they are.

CONCLUSION

The implementation of the E-BPHTB Online service has helped Bapenda increase regional revenue. Based on the Land Value Zone (ZNT), the BPHTB rate is calculated as the 5% Tax Rate x Taxable Base (NPOP – NPOPTKP). The amount of NPOPTKP in each region varies, but based on Article 46 paragraph (5) of the Financial Relations Law between the Central Government and Regional Governments No. 1/2022, it is set at a minimum of IDR 80 million for the Acquisition of First Taxpayer Rights in the Regional Area where the BPHTB is Owed. Regional taxes are used to finance affairs/expenditures for development and regional government. Regional taxes are collected based on Regional Regulation (PERDA) Number 1 of 2024 concerning Regional Taxes and Regional Retributions Article 12 paragraph (4) and the Law so that the tax can be imposed on the tax subject. The amount of BPHTB is 5 percent of the purchase price minus the Non-Taxable Taxable Object Sales Value (NJOPTKP). For example, the price of a house is IDR. 500 million minus NJOPTKP of Rp. 80 million equals 420 million then multiplied by 5 percent, the result is Rp. 21 million which becomes your BPHTB.

REFERENCES

- Abd Madjid, Z., Sabijono, H., & Mintalangi, S. S. (2024). Evaluasi pemungutan pajak restoran berdasarkan Peraturan Daerah Kota Ternate Nomor 15 Tahun 2014 tentang pajak restoran di Badan Pengelolaan Pajak dan Retribusi Daerah Kota Ternate. *Riset Akuntansi dan Portofolio Investasi*, 2(2), 84-92. <https://doi.org/10.58784/rapi.132>
- Ambarita, S., Subiyanto, S., & Yuwono, B. D. (2016). Analisis perubahan zona nilai tanah berdasarkan harga pasar untuk menentukan nilai jual objek pajak (NJOP) dan peningkatan pendapatan asli daerah (PAD)(studi kasus: Kec. Semarang Timur, kota Semarang). *Jurnal Geodesi Undip*, 5(2), 159-167. <https://doi.org/10.14710/jgundip.2016.11532>
- Andriyanto, R. W. (2023). Analisis Realisasasi Pendapatan Asli Daerah dari Sektor Pajak Daerah Sebelum dan Sesudah Pandemi Pada Kabupaten Lampung Utara. *Jurnal Akuntansi dan Keuangan (JAK)*, 28(1), 99-108. <https://doi.org/10.23960/jak.v28i1.930>
- Anggito, A., & Setiawan, J. (2018). *Metodologi penelitian kualitatif*. Jawa Barat: CV Jejak (Jejak Publisher).
- Haryono, E. (2023). Metodologi penelitian kualitatif di perguruan tinggi keagamaan Islam. *An-Nuur*, 13(2).
- Kasman, R. P. (2025). Tanggung Jawab Pejabat Pembuat Akta Tanah (PPAT) Dalam Pembayaran Pajak Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB) Atas Transaksi Jual Beli Tanah dan/atau Bangunan di Kota Padang. *Unes Journal of Swara Justisia*, 8(4), 896-912. <https://doi.org/10.31933/xg9r0171>
- Kurniawan, E. (2022). *Analisis Yuridis Terhadap Tanggung Jawab Notaris/Ppat Yang Tidak Melakukan Pembayaran Pajak Bphtb Atas Dasar Kuasa Dari Wajib Pajak (Studi Kasus Putusan No. 72/Pid. B/2020/Pn/Pkl, Tanggal 8 Juni 2020)* (Master's thesis, Universitas Islam Sultan Agung (Indonesia)).
- Lastiani, D. (2023). Implementasi UU No 1 Tahun 2022 Pasal 44 Tentang Pemungutan (BPHTB) Bea Perolehan Hak Tanah Dan Bangunanpada Bapenda Kabupaten Lombok Barat. *Jurnal Aplikasi Perpajakan*, 4(2), 75-106. <https://doi.org/10.29303/jap.v4i2.62>
- Limbong, T. M., Dewi, A. T., & Sitompul, R. M. (2022). Tanggung Jawab Ppat Atas Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Pada Akta Jual Beli Tanah Dan Bangunan Di Kota Medan. *Law Jurnal*, 3(1), 57-69. <https://doi.org/10.46576/lj.v3i1.2297>
- Mukhid, A. (2007). Meningkatkan kualitas pendidikan melalui sistem pembelajaran yang tepat. *TADRIS: Jurnal Pendidikan Islam*, 2(1). <https://doi.org/10.19105/tjpi.v2i1.211>
- Mukti, R. D. (2024). *Pengaruh Bea Perolehan Tanah Dan Bangunan Terhadap Pendapatan Asli Daerah Di Kota Yogyakarta* (Doctoral dissertation, Politeknik YKPN Yogyakarta).
- Novitasari, P., & Hamta, F. (2017). Pengaruh Kualitas Pelayanan Dan Sosialisasi Pajak Terhadap Kepatuhan Pajak (Studi Kasus PBB-P2 Unit Pelayanan Teknis Dinas Pendapatan Daerah Kota Batam). *EQUILIBRIA: Jurnal Fakultas Ekonomi*, 4(1). <https://doi.org/10.33373/jeq.v4i1.767>
- Prabuningtyas, R. (2020). *Praktek Administrasi Badan Pendapatan, Pengelolaan Keuangan Dan Aset Daerah Dikaitkan Dengan Praktek Ppat Dalam Pertanggungjawaban Pengenaan Pajak Bphtb Di Kabupaten Magelang*.
- Sukartiningsih, L. L., & Faisal, D. (2024). Analisis Pengaruh Pendapatan Pajak Reklame, Pajak Bumi Dan Bangunan, Pajak Hiburan, Pajak Air Tanah, Terhadap Pendapatan Asli Daerah Kota Tobelo Kab Halmahera Utara Tahun Anggaran 2017–2020. *Akubis: Jurnal Akuntansi Dan Bisnis*, 9(1), 29-40. <https://doi.org/10.37832/akubis.v10i2.66>

- Tampi, M. C., Elim, I., & Wangkar, A. (2024). Analisis perhitungan dan pencatatan penerimaan Bea Perolehan Hak atas Tanah dan Bangunan di Badan Pendapatan Daerah Kabupaten Minahasa. *Riset Akuntansi dan Portofolio Investasi*, 2(2), 443-451. <https://doi.org/10.58784/rapi.221>
- Waruwu, M., Puat, S. N., Utami, P. R., Yanti, E., & Rusydiana, M. (2025). Metode Penelitian Kuantitatif: Konsep, Jenis, Tahapan dan Kelebihan. *Jurnal Ilmiah Profesi Pendidikan*, 10(1), 917-932. <https://doi.org/10.29303/jipp.v10i1.3057>

