Research Article

ENHANCEMENT STRATEGY OF LAND AND BUILDING TAX IN KENDARI

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ABSTRACT

The research aim to analyze the strategy conducted by the local government of Kendari City to improve land and infrastructure tax to sustain the income of Kendari City.

The object of the study was income board of Kendari City. The data collected through library study, interview, and observation. The informants involved in the study was 16 people by purposive taken. The observation comprised of internal and external aspects. The data of the study analyzed using SWOT.

Result of the study shown that the strategy implemented in improving land and infrastructure tax of Kendari City is by implementing agresive strategy, by a) determining an effective tax, b) registering the obligor of tax payers, c) the role of the collector in the regent must be effective, d) the role of coordinating team in regent level must be effective, e) optimizing the management of PBB data based on IT, f) applying the system of geographicl information in determining an on line tax. The grand strategy that increasing receipt of Land and Building Tax of Kendari City, that is to support aggressive strategy, the concept of strategy in this cell is the increase of Land and Building Tax receipts intensively and wider. The form of strategy is to increase the strength to seize the opportunities that exist in the form, by a) Make taxing effectively, b) Recruiting new taxpayers through data collection and registration, c). Effective role of collector in urban village level, d) Making effective the role of coordination team at sub-district level, d) Optimizing IT-based Land and Building Tax data management, e). Implement a geographic information system (GIS) to set taxes online.

INTRODUCTION

Background

Development of a region is influenced by several factors of which economy region is one of them (Budiharsono, 2005). If income or fund resource of a region increases, it will influence the economy growth. Local government which creates economic development strategy could make the society to engage in developing the aspired regional economy. By a well-planned regional economy, tax payers and investors may also be encouraged to seek for economic development, Darwanto (2002).

In funding regional activities, local government concerns regarding implementation of region autonomy and fiscal decentralization that will bring consequence to the local government to be more independent in financial system as well as determining direction of regional development in accordance with priorities and interests of the society. The independency issue is resulted by more and more swelled cost required by local government for public services (*fiscal need)*, while

growth rate of regional revenue *(fiscal capacity)* is insufficient (Suwandi, 2004), accordingly fiscal gap is inevitable. Therefore, the local government shall make efforts for increasing regional fiscal capacity to reduce dependency on financing from the central government in order to overcome the fiscal gap.

Land and Buiding Tax (PBB) is a tax imposed by the government to taxpayers on ownership of rights to the earth and existing building on it of which its value is above Non-Taxable Sales Value of Tax Object (NJOPTKP) (Suprianto: 2011). Land and Building Tax Management as a law tax and restribution is stipulated in Regulation No 28 of 2009 regarding Regional Tax and Restribution. The collection stages of Property Tax are stipulated in Joint Regulation of the Minister of Finance (PMK) No 213/PMK.07/2010 also Regulation of the Minister of Home Affairs No 58 of 2010 on Preparation Stages for Transfer of Rural and Urban land and Building Tax as Local Tax.

Implementation of the Law No 28 of 2009 has changed the management system of Land and Building Tax especially in

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rural and urban sectors. Rural and Urban Land and Building Tax (PBB P2) in which originally is central tax now regional tax. The management transfer of Rural and Urban Land and Building Tax (PBB-P2) from the central government to local government is a follow-up of local autonomy policy and the existing fiscal decentralization. The results from the tax management shall be 100% (one hundred percents) taken into account of local treasury, that there will be no more tax sharing to the central government.

The transfer of Land and Building tax from the central government to the local government of Kendari City has been applied since 2013. Collection of the Land and Building Tax (PBB) contains the implications of authority and full responsibility of Kendari's Government in managing Land and Building Tax (PBB) as a source of Local own source Revenue (PAD). The authority of Kendari's Government is determination of sale value of tax object. The effective income of Land and Building Tax rate of Kendari from 2011 – 2015 is shown in the table 1 below:

Table 1 Effective Property Tax Rate of Kendari 2011 – 2015

Fiscal Year	Income Target (Rp.)	Real Income (Rp.)	Effectivity (%)
2011	7.631.836.390	4.655.341.735	61,00
2012	7.831.280.317	4.781.400.210	61,06
2013	8.401.630.621	5.173.314.679	61,58
2014	30.000.000.123	14.230.155.418	47,43
2015	26.817.562.014	14.470.525.762	53,96
Total	80.682.309.465	43.310.737.804	57,00

Source: DPKAD Kendari, 2016 (processed).

Table 1. shows that total income target of Land and Building Tax 2011 – 2015 is Rp. 80.682.309.465,- while realization of Land and Building tax 2011 – 2015 is Rp. 43.310.737.804,- hence the effectivity of tax income 2011 – 2015 is 57,00%. Table 1. also shows that the property tax income target increases every year and realization of tax income as well. However, effectivity tax income in 2014 and 2015 has decreased. Therefore, Kendari's Government shall undertake actions to improve intensity of the Land and Building Tax for increased tax income.

LITERATURE REVIEW

The Concept of Tax

The understanding of tax according to Prawiramidjaja (1998), tax is a government levy with mandatory jurisdictial to acquire implement for financing the government expenditure without something in return to the levy. According to Sudarsono (1994), tax is dues to the state for those who are required to pay which is according to the law not being able to receive a direct achievement that can be designated its use and to be used for financing general expenditures associated with the task implementation of the State in organizing the government.

According to Soemitro (1997), tax is mandatory contribution of the people to the state treasury under the law with no lead services (counter-achievements) that can be directly demonstrated and used to pay public expenditures. The definition is then corrected which reads as follows: Tax is the transfer of wealth from the people to the state treasury to finance routine expenditures and the redundancy used for *public saving* which is the main source to finance *public investment*.

The Concept of Local Tax

Siahaan (2005) and Mardiasmo (2006), states that local taxes are compulsory dues payable by an individual or entity to the local government in the absence of reciprocal direct benefits, which may be enforced under applicable laws and regulations, which are used to finance the administration of local government and regional development.

In accordance with Law No 28 of 2009 regarding local taxes and restributions that the local taxes are local taxes hereinafter referred to as taxes shall be the obligatory contribution to the region owed by an individual or institution which is forcible under the Act, by not obtaining direct remuneration and to be used for the purposes of the region for the greatest prosperity of the people.

Land and Building Tax

Land and Building Tax (PBB) is state taxes imposed on land and buildings under the Law. Land and Building Tax (PBB) is a material related taxes in the sense that the amount of payable tax is determined by the state of the object, namely land and building tax. The state of the subject (who pays) does not participate in determining the amount of tax.

The object of PBB is Land and/or Building: the surface of the earth (land and water) and the earth body beneath it. Examples: rice fields, fields, gardens, land, yard, mine, etc. Buildings: engineering constructions that are permanently or permanently attached to land and/or waters in the territory of the Republic of Indonesia. Examples: residential houses, business premises, high rise buildings, shopping centers, toll roads, swimming pools, offshore oil platforms, etc.

Strategy Concept

The term *Strategy* originally comes from the Greek; *strategos* or *strategus* with the plural *stategy*. Stoner (1989) explains that: "strategy" has a close relationship with the concept of planning and decision making, so the strategy develops into management strategy. The understanding management itself is the process of planning, organizing, leadership and supervision of the efforts conducted by organization members and the use of all kinds of organizational resources to achieve the goals set by the organization. Robbins (1994) states one definition of strategy which is: "strategies can be defined as the determination of the long-term basic goals and objectives of a company, and the acceptance of set of actions and the allocation of resources required to carry out the objectives".

Framework

Local own Source Revenue (PAD) is an income obtained by regions from sources within their own territories which are levied under local regulations in accordance with applicable laws (Halim, 2004). The Local Tax and Local Restribution are regulated in Laws No 28 of 2009 on Local Tax and Local Restribution and further regulated in Kendari City Regulation No. 2 of 2011 on Local Tax which is crucial to the government of Kendari as of new type of Local Tax has been set, in addition the Laws also regulates new fares which are averagely higher than the fares in the previous regulation therefore it is necessary to conduct an evaluation with regard to the potential and contribution of each type of tax. This activity is expected to be conducted efficiently and effectively to contribute greatly to

the original receipts of Kendari City, especially those sourced from local taxes.

According to Soemitro (1998) there are two strategies to increase tax collection, namely extensification and intensification. Extensification efforts are a condition that emphasizes a wider outreach effort than existing ones, for example: (a) adding new taxes by determining compulsory new tax objects, and (b) creating new taxes, or extending the scope of existing taxes. While intensification efforts have the meaning of emphasis in achieving the goal by utilizing existing sources by intensifying the aspects: legislation, legal certainty, apparatus quality, taxation and retribution functions and structures to conform with technological needs and developments, eradicate counterfeiting, improve monitoring of implementation.

According to Salamun (1985) strategic steps to optimize tax collection are such as:

1. Legal certainty, especially about the certainty of taxpayers' rights and obligations.
2. Close the opportunity for abuse of authority through inherent, functional, and social supervision.
3. Improvement of tax administration, also supporting facilities and infrastructure.
4. Improvement of the quality of the tax apparatus (officers professionalism) through upgrading, special education, comparative studies, and training,
5. Improved mental apparatus of taxation, either through the above quality improvement, as well as briefing, and firm action against apparatuses that do not perform the duty according to the provisions or violates discipline ".

Based on the explanation above, the framework of research schematically is shown in the picture below:
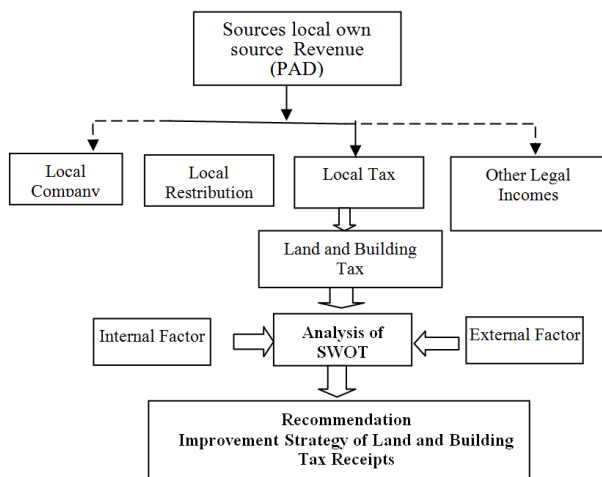
The Research Framework Chart

Research Method

Research Design

This research uses qualitative and quantitative descriptive models of which data were obtained from various approaches such as interviews, observations already written in field notes, personal documents, official documents, etc., then interpreted to answer the predetermined research objectives. The collected data during the research regarding the facts and properties of the object under systematic examination are then interpreted

based on theories and literatures related to the methods and objectives of the study. This method aims to provide a clear picture of the problem for the research.

Research Location

The research was conducted in Local Revenue Offices (Dispenda) of Kendari which was in charge of taxation for 3 months.

Observation Phenomenon

Observation phenomenon of the research consists of internal and external spheres which are as follow:

Internal Sphere, consists of:

- Resource Factor:

1. Human resources aspect: number of employees based on rank/class, education and training, and skill
2. Budget aspect: budget data of Local Revenue Offices Kendari City
3. Aspects of facilities and infrastructure, by considering indicators of office facilities and official vehicles.
4. Aspects of technology and information, by considering data completeness indicators and organizational capabilities to adapt to technology.
5. Cultural aspects, by considering mental attitude, initiative and understanding of employees on the main tasks and functions.

- Strategy Factor

The factor will be reflected from the strategy concerning the procedure problems, working mechanism and arrangement of relations conducted by Local Revenue Offices of Kendari City in order to increase Land and Building tax Receipts.

- Performance Factor

1. The Receipt of Land and Building Tax
2. Potential of Land and Building Tax
3. The Receipt Effectivity of Land and Building tax

- External Sphere, consists of :

1. Political aspect: a) Policy of central as well as local governments for implementation of legislation on of local taxes, b) preparation of regional regulations concerning local taxes,
2. Economic aspect : a) economic condition of the community / PDRB (gross Regional Domestic Product), b) per capita income, c) potential of the region,
3. Social aspect : social condition of the community
4. Technology aspect, it can be seen from the development of equipment facilities such as regional management information systems.
5. Geographical aspect/region, it will be seen in the distance indicator of each sub-district with the capital district as a service center and the carrying capacity of existing infrastructure.

Informant

Based on the Unit of Analysis above, the informant candidates in this research are determined 16 (sixteen) people. The research informants were determined deliberately based on the research interest, have direct involvement and enough influence

in applying the strategy of increasing the Land and Building Tax receipts:

1. Head of Kendari local own-source Revenue, 1 person.
2. Each Subdistrict Head of Kendari City (10 sub-districts)
3. Head of Revenue Management Area III, 1 person.
4. Head of Section Data Collection, Determination and Objection Area III, 1 person.
5. Head of Billing, Verification and Reporting Section, 1 person.
6. IT Staff Revenue Management Area III, 2 persons

Data Analysis Technique

The study was conducted with one main goal of answering research questions to uncover certain social or natural phenomenon. To achieve this principal objective, researchers collect and process data, create analysis and interpretation. Data analysis is the process of simplifying the data into a more readable and interpreted form (Effendi and Singarimbun, 1995: 263).

Nasir (1998) said that data analysis is a very important part in the scientific method, because the analysis of data will be useful in solving research problems. In line with above, data analysis uses SWOT.

SWOT analysis is a systematic identification of various factors to formulate a strategy (Rangkuti, 2000). This analysis is based on logic that not only could maximize strength and opportunity, but also simultaneously minimize weaknessess and threats. In other words, the SWOT analysis compares the internal factors (strengths and weaknesses) with external factors (opportunities and threats) so that from the analysis could be taken a strategic decision. The SWOT matrix to be used for this analysis is presented in the following table 4.1:

Table of Matrix SWOT

Internal Factors	External Factor	
	Strenghts	Weaknesses
Opportunity	SO	WO
Threats	ST	WT

In the above SWOT matrix analysis table will be resulted 4 (four) sets of possible alternative strategies to increase Land and Building Tax receipts. The four sets of strategies are:

1. SO Strategy: The strategy is based on mindset to utilize all the power in seizing and taking advantage of the greatest opportunity.
2. Strategy ST: The strategy in using the power which could overcome the threat that may arise.
3. WO Strategy: This strategy is applied based on the utilization of existing opportunities by minimizing existing weaknesses.
4. WT Strategy: This strategy is based on defensive activities and seeks to minimize existing weaknesses and avoid threats.

This analysis is a strategy to increasing receipt of Land and Building Tax of Kendari City. The strategy formulation was prepared based on the analysis obtained from the implementation of the SWOT model with the steps undertaken to develop the strategy as follows:

1. Determination of internal factors (strengths and weaknesses) in formulating a strategy to increase receipt of Land and Building Tax.
2. Determination of external factors (opportunities and threats) in formulating strategies to increase Receipt of Land and Building tax.
3. Formulation of alternative strategies to increase receipt of Land and Building.

Table of Internal Matrix Summary (Strenghts and Weaknesses) of Increasing Receipt of Land and Building Tax

Internal Factor	Quality	Rating	Score	Information
1	2	3	4	5
1. Strenghts				
2. Weaknesses				
Total				

Table of External Matrix Summary (Opportunities and Threats) of Increasing Receipt of Land and Building Tax

External Factor	Quality	Rating	Score	Information
1	2	3	4	5
1. Opportunities				
2. Threats				
Total				

RESULT AND DISCUSSION

Land and Building Tax Receipts

Land and property tax receipts in Kota Kendari during 2010 - 2014 can be presented through table below this:

Table of Receipt to Land and Building Tax Kendari City on 2010 - 2014

No.	District	Reception (Year)					Total
		2010	2011	2012	2013	2014	
1	Mandonga	1.326.630.352	672.156.408	661.315.973	390.592.291	1.995.923.844	5.046.618.868
2	Poasia	453.379.944	284.063.524	151.573.402	168.168.848	1.069.358.127	2.126.543.845
3	Kendari	224.398.108	26.825.761	170.074.002	90.800.806	470.437.992	982.536.669
4	Baruga	517.481.931	317.046.735	335.452.560	101.681.032	1.323.663.154	2.595.325.412
5	Kendari Barat	1.038.423.851	662.480.250	854.694.851	229.182.037	2.060.012.434	4.844.793.423
6	Abeli	142.891.383	129.467.467	77.284.464	34.555.071	446.760.084	830.958.469
7	Puuwatu	44.2287.636	138.599.992	147.998.033	55.373.598	930.562.317	1.714.821.576
8	Kambu	496.785.400	257.192.921	163.819.353	51.814.655	1.226.854.241	2.196.466.570
9	Wua-Wua	571.669.965	371.721.148	379.797.595	58.051.054	1.149.193.149	2.530.432.911
10	Kadia	1.584.806.626	1.037.864.032	1.037.273.539	74.951.303	2.779.124.664	6.514.020.164
	Total	6.798.755.196	3.897.418.238	3.979.283.772	1.255.170.695	13.451.890.006	29.382.517.907
	Growth (%)		-42,67	2,10	-68,46	971,72	

Source: (Dispenda) Local Revenue Offices Kendari City, on 2015.

The table above shows that the receipt total tax of the Land and Building Tax of Kendari City during 2010 - 2014 amounted to Rp. 29.382.517.907, -. Land and Building receipt tax during the period fluctuated, in 2010 amounted to Rp. 6,798,755,196, - and in 2011 decreased by 42.67% and in 2012 increased by only 2.10%, while in 2013 experienced a decrease of drastis that is equal to 68,46% and in the year 2014 again increase 13,451,890,006, - or 971%.

Potential Land and Building Tax

The potential on the land and building tax of Kendari City can be presented through Table below:

Table of Land and Building Tax Potential of Kendari City 2010- 2014

No.	District	Reception (Year)					Total
		2010	2011	2012	2013	2014	
1	Mandonga	1.380.103.352	1.355.233.547	1.416.917.155	1.516.081.364	4.195.343.329	9.863.678.747
2	Poasia	515.041.067	320.095.281	360.615.863	953.114.320	2.592.545.316	4.741.411.847
3	Kendari	208.954.855	207.624.811	218.783.098	216.800.538	748.182.129	1.600.345.431
4	Baruga	511.732.143	571.963.098	633.065.290	724.224.262	3.635.179.625	6.076.164.418
5	Kendari Barat	1.027.075.124	1.065.074.327	1.131.999.611	1.175.366.992	3.057.178.198	7.456.694.252
6	Abeli	147.426.602	235.815.584	228.962.215	300.366.267	1.215.112.373	2.127.683.041

7	Puuwatu	420.077.190	434.795.420	437.101.780	1.744.312.641	3.463.744.657	6.500.031.688
8	Kambu	483.260.019	497.757.081	520.005.404	600.488.590	3.971.462.408	6.072.973.502
9	Wua-Wua	577.131.099	632.962.545	667.946.267	689.644.060	2.206.670.592	4.774.354.563
10	Kadia	1.584.608.503	1.664.806.500	1.757.231.220	1.892.966.386	4.914.581.496	11.814.194.105
	Total	5.855.409.954	5.986.128.194	7.372.627.903	9.813.365.420	30.000.000.123	61.027.531.594
	Growth (%)		1,91%	5,53%	33,11%	205,17%	

Source: Local Revenue Offices (Dispenda) Kendari City, on 2015.

Analysis of the Effectiveness of Land and Building Tax in Kendari City

The effectiveness land and building tax receipts based on sub-district approach can be presented through the following table:

Table of Effectiveness of Land and Building Tax Year 2010 - 2014 by Sub-District

No	Sub-district	Receipts target (Rp.)	Realisation receipts (Rp.)	Efektiveness (%)
1	Mandonga	9.863.678.747	5.046.618.868	51,16
2	Poasia	4.741.411.847	2.126.543.845	44,85
3	Kendari	1.600.345.431	982.536.669	61,40
4	Baruga	6.076.164.418	2.595.325.412	42,71
5	Kendari Barat	7.456.694.252	4.844.793.423	64,97
6	Abeli	2.127.683.041	830.958.469	39,05
7	Puuwatu	6.500.031.688	1.714.821.576	26,38
8	Kambu	6.072.973.502	2.196.466.570	36,17
9	Wua-Wua	4.774.354.563	2.530.432.911	53,00
10	Kadia	11.814.194.105	6.514.020.164	55,14
	Average Effektiveness of Land and Building Tax (%)			47,48

Source: Local Revenue Offices (Dispenda) Kendari City (processed), 2015

Table above shows that the average effectiveness of land and building tax receipts in Kendari City 2010 - 2014 amounted to 47.48%. The effectiveness ratio of land and building taxes ranged between 26.38% - 64.97%. The highest level of effectiveness is obtained by sub-district West Kendari with the effectiveness level of 64,97% while the lowest level of effectivity is Puwatu District which is 26,38%.

DISCUSSION

SWOT Analysis

The discussion in this research is done through SWOT analysis approach and identification of strategic issue based on research result. SWOT analysis is a qualitative analysis used to identify various factors systematically to formulate an activity strategy. This analysis is based on logic that can maximize the strengths and opportunities of an activity, which simultaneously can minimize weaknesses and threats (Rangkuti 2006).

Table of Internal factors

Internal Factors	Weight	Rating	Score
1. Strength			
a. Land and Building Tax (PBB) verification conducted by Local Revenue Offices (Dispenda) Kendari City.	0,12	4	0,48
b. Standard working procedure through regional management information system (SIMDA)	0,08	3	0,24
c. Availability of information technology in input Land and Building Tax data.	0,08	3	0,24
d. Coordination team established in each sub-district	0,12	4	0,48
e. The presence of collectors appointed in each Land and Building Tax (PBB) data collection and collection In Urban village.	0,12	4	0,48
Total	**0,52**		**1,92**
2. Weaknesses	0,12	-4	-0,48
	0,08	-3	-0,24

a. Limited human resources with a quality of skill education appropriate to the field of tasks handled.	0,12	-4	-0,48
b. Limited facilities and infrastructure based on technology and the ability of employees.	0,08	-3	-0,24
c. Not yet institutionalizing a productive organizational culture.	0,08	-3	-0,24
d. Lack of extension or socialization.	**0,48**		**-1,68**
e. Lack of sanctions imposed on Land and Building Tax (PBB) counterparties			
Total			
Total (1+2)	**1,00**		**0,24**

Table of Eksternal Factors

Eksternal Factors	Weight	Rating	Score
3. Opportunities			
a. The issuance of Law Number 28 of 2009 concerning PDRD which gives the regional freedom to collect local taxes to support Local own-Source Revenue (PAD).	0,12	3	0,36
b. The Regional Regulation No. 2 of 2011 on PDRD	0,11	3	0,33
c. Commitment of Kendari City Government to increase Local Own-source Revenue (PAD).	0,10	3	0,30
d. Delivery of Land and Building Tax management from central government to local government.	**0,53**		**1,79**
Total	0,15	-4	-0,60
	0,20	-4	-0,80
4. Threats	0,12	-3	-0,36
a. The decline of economic growth of Kendari City.	**0,47**		**-1,76**
b. Low public awareness to pay the Land and Building Tax.			
c. Nominal ineffective tax.			
Total			
Total (1+2)	**1,00**		**0,03**

So the position ordinates is at (0.24, 0.03), so the position of strategy is in cell 1. It means to have power on internal factors and have the opportunity to increase receipt land and building tax. Thus the strategic position of increasing receipts can be presented through chart bellow the following :

The grand strategy matrix in chart above shows that the strategy of increasing receipt of Land and Building Tax of Kendari City is in cell 1, that is to support aggressive strategy, the concept of strategy in this cell is the increase of Land and Building Tax receipts intensively and wider. The form of strategy is to increase the strength to seize the opportunities that exist in the form:

- a. Make taxing effectively.
- b. Recruiting new taxpayers through data collection and registration.
- c. Effective role of collector in urban village level.
- d. Making effective the role of coordination team at sub-district level.
- e. Optimizing IT-based Land and Building Tax data management.
- f. Implement a geographic information system (GIS) to set taxes online.

Table of Matrix Analisys SWOT Dinas Local Revenue Officesa Kendari city

Internal Strategic Factor Analysis Summary IFAS EFAS	Strenght / Kekuatan 1. Land and Building Tax verification conducted by Local Revenue Offices (Dispenda) Kendari City. 2. The standard work procedure through the regional management information system (SIMDA) 3. Availability of information technology in input Land and Building Tax data. 4. There is a coordination team formed in each sub-district 5. The presence of collectors appointed in each urban village to conduct data collection and Land and Building Tax collection.	Weaknesses / Kelemahan 1. Limited human resources who have quality skills education in accordance with the field of tasks handled. 2. Limited facilities and infrastructure based on technology and the ability of employees. 3. Lack institutionalizing a productive organizational culture. 4. Lack of implementation of counseling or socialization. 5. 5. Lack of sanctions applied to Land and Building Tax arrears
Eksternal Strategic Factor Analysis Summary **Oportunities / Peluang** 1. The issuance of Law Number 28 of 2009 concerning PDRD which gives the regional freedom to collect local taxes to support Local Own-Source Revenue (PAD). 2. Local Regulation No. 2 of 2011 on PDRD 3. Commitment of Kendari City Government to increase Local Own-Source Revenue (PAD). 4. 4. Delivery of Land and Building Tax management from the central government to local government.	Strategy SO Use the power to seize opportunities 1. Make taxing effectively. 2. Recruiting new taxpayers through data collection and registration. 3. Effective role of collector in Urban village level. 4. Making effective the role of coordination team at sub-district level. 5. Optimizing IT-based Land and Building Tax data management. 6. Implement a geographic information system (GIS) to set taxes online.	
Threats / Ancaman 1. The decline of economic growth of Kendari City. 2. Low public awareness to pay the Land and Building Tax. 3. 3. Nominal ineffective taxes		

The results of this study support the opinion of Soemitro (1998) that to increase receipt tax, two general strategies are extensification and intensification. Extensification efforts are a condition that emphasizes a wider outreach effort than existing ones, for example: (a) adding new taxes by determining compulsory new tax objects, and (b) creating new taxes, or extending the scope of taxes which exists. While intensification efforts have the meaning of emphasis in achieving the goal by utilizing existing resources by intensifying the aspects: legislation, legal certainty, implementation rules, apparatus quality, taxation and structure Function so that in accordance with the needs and technological developments, eradicate counterfeiting , improving oversight of implementation.

The results of this study also supports the opinion of Salamun (1985) that strategic measures to optimize tax collection include: improving the quality of tax apparatus (professionalism of officers) through upgrading, special education, comparative study, and training. The results of this study also supports the opinion Soewarato (2004) that the strategy undertaken to increase receipts tax is to improve the attitude of professionalism tax collector (fiskus). The results of this study support the opinion Djayasinga (2004) that to increase local tax revenues as a source of local own-source revenue (PAD), it is necessary to optimize tax determination for taxpayers.

CONCLUSION AND SUGGESTION

Conclusion

Based on the results of the analysis, the conclusions of the study are as follows:

Increase of Land and Building Tax recipts in Kendari City, has

1. Strengths, namely: Land and Building Tax verification conducted by Local Revenue Offices (Dispenda) Kendari City, working procedures through regional management information system, availability of information technology in input data Land and Building Tax, the presence of Land and Building Tax coordination team at the sub-district level, the presence of collectors in each urban village.

2. Weaknesses, namely: the limited human resources that have the quality of education and expertise in accordance with the field of tasks handled, the limited facilities and infrastructure work based on technology and the ability of employees, has not institutionalized productive organizational culture, lack of implementation of counseling or socialization, there has been no application sanctions to taxpayers who do not pay taxes.
3. Opportunities, namely: The issuanceof Law number 28 of 2009 on the PDRD, the issuing of Perda Kendari City number 2 of 2011 on the PDRD, the handover of the Land and Building Tax management from the center to the region, the commitment of Kendari City government to increase the local own-source revenue (PAD).
4. Threats, namely: decreased economic growth Kendari City, low awareness of taxpayers, tax nominal ineffective. Strategy of increasing Land and Building tax receipts using aggressive strategy, the form is:

1. Make taxing effectively.
2. Retrieve new taxpayers through data collection and registration.
3. Streamline the role of collectors at the urban village level
4. Making effective the role of the Land and Building Tax coordinating team at the Sub-district level.
5. Optimizing IT-based Land and Building Tax data management.
6. Implement a geographic information system (GIS) to set taxes online.

Suggestion

Based on the conclusions described, it can be proposed several recommendations for increasing tax revenue of the earth and buildings in Kendari City in the future, as follows:

1. Increasing the human resources of local tax apparatus through training and formal education of higher level.

2. Conducting socialization to increase public awareness to pay Land and Building Tax. This socialization at the same time socialize the tax law and local regulation on taxes and levies. Besides, the Kendari Municipal Government also reported the use of tax funds for the development of Kendari City

3. Need notification of tax payment in writing to the taxpayer in arrears, and if not heeded then it can be given another sanction in the form of sealing.

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