



Adapting Fiscal Policies for Regional Growth: Educational Insights from Situbondo's Tax Revenue

Moh Rasidi*, Sofiyatun Amiliyah

Universitas Nurul Jadid, Indonesia

Email : muhammad.rosyidi09@gmail.com

DOI: <https://doi.org/10.61987/jemr.v4i4.1079>

ABSTRACT

Keywords:

Regional Tax, BPHTB,
Contribution,
Education

**Corresponding Author*

This study aims to determine the tax revenue from the Land and Building Acquisition Fee (BPHTB) and its contribution to increasing Regional Original Income (PAD) in Situbondo Regency from 2022 to 2024. The research employs a descriptive qualitative method, collecting data through interviews, observations, and documentation. The results show that the contribution of BPHTB to PAD in Situbondo Regency has declined over the years. In 2022, it contributed 29.19%, decreasing to 26.06% in 2023, and further to 24.31% in 2024. This downward trend indicates the need for more adaptive fiscal policy strategies to optimize BPHTB revenue as a regional income source. Theoretically, this study provides important implications for the field of education, particularly in economics and public policy education. It offers a real-world understanding of the significance of local tax optimization in regional development. Additionally, the findings can serve as learning material in public economics or regional financial management courses, helping students understand the role of taxation in supporting sustainable regional growth.

Article History:

Received: May 2025; Revised: June 2025; Accepted: July 2025

Please cite this article in APA style as:

Rasidi, M., Amiliyah, S. (2025). Adapting Fiscal Policies for Regional Growth: Educational Insights from Situbondo's Tax Revenue. *Journal of Educational Management Research*, 4(4), 1470-1479.

INTRODUCTION

In line with the growing importance of sustainable development, regional taxes have become a significant source of local government revenue, which is crucial for financing various regional development programs, including ecotourism. According to Law Number 28 of 2007 Article 1 concerning Taxation, tax is a mandatory contribution imposed by the government on individuals based on laws, not just direct compensation, and is used for state purposes for the greatest possible benefit of the people (Tumanggor, 2022). The authority to collect taxes in Indonesia is divided into two: the central tax and regional tax. While central tax is managed by the central government, regional taxes are managed and paid by local governments, including provincial, regency, and city

governments, with the aim of boosting regional autonomy and public welfare (Nabila, 2023).

Regional taxes, particularly those related to land and building acquisitions (BPHTB), play a significant role in the regional economy. BPHTB is an important source of revenue for local governments and can contribute to increasing Regional Original Income (PAD), which supports the financial growth of local governments (Dona, 2022). As regional governments are granted more autonomy through the decentralization process, they are increasingly responsible for raising their own revenue. This responsibility is not only for local governance but also for supporting initiatives such as community-based ecotourism that empower local communities through education, sustainability, and income growth (Pracasya, 2021).

Ecotourism, which involves community participation in sustainable tourism activities like homestays, local guiding, and environmental conservation, has been shown to increase local income by empowering residents and raising awareness about environmental preservation (Indah Permatasari & Wafirotin, 2023). The development of ecotourism requires adequate funding, which can be supported by efficient local tax systems, particularly through BPHTB revenues. However, in practice, the contribution of BPHTB to increasing local revenue is often limited by challenges such as uncertainty in the calculation and reporting of taxpayer transactions, especially in dynamic markets (Giffari, 2025).

The implementation of a well-organized tax system, including BPHTB, can significantly impact the success of ecotourism in regions like Situbondo Regency, where local governments aim to harness ecotourism for community empowerment and sustainable growth. Based on these challenges, this study is focused on analyzing the contribution of BPHTB to the increase in PAD and its role in supporting the development of ecotourism. The research aims to identify key areas for improvement in tax collection and reporting to enhance the financial capabilities of the local government, thereby empowering communities and fostering sustainable development through ecotourism.

This study explores the impact of BPHTB on local revenue and its potential to strengthen the regional economy, particularly through the integration of ecotourism initiatives. The findings aim to provide valuable insights for local governments and communities in maximizing the benefits of BPHTB and promoting sustainable economic growth.

RESEARCH METHOD

This research uses a qualitative descriptive analysis method. According to Sugiyono, the descriptive method is one in which researchers describe, illustrate, and depict the findings from the research conducted. Meanwhile, according to

Sugiyono, a qualitative approach is a research mechanism guided by subjective, non-statistical, or non-mathematical assessments. The measurement of values used in this research is not numerical, but rather a categorization of values or qualities (Sugiyono, 2022) .

The reason researchers use a qualitative approach is because they want to obtain accurate data about the problem being studied. Therefore, researchers go directly into the field to observe the phenomena occurring to determine and verify the truth of the problem and obtain information related to the data from the research object . find information as wide as possible regarding BPHTB tax revenue and its contribution to increasing PAD so that it is easier to present and analyze systematically and ultimately can be understood and concluded.

RESULT AND DISCUSSION

Result

Contribution of Land and Building Acquisition Fees to the Original Regional Income of Situbondo Regency

Since the issuance and enactment of Law No. 7 of 2023 concerning Regional Taxes and Regional Levies, Land and Building Acquisition Fee (BPHTB) has become the responsibility of the regional government to collect it from the people, Land and Building Acquisition Fee is a tax on the acquisition of rights to land and buildings, which results from legal actions or events resulting in the acquisition of rights to land and buildings by individuals or bodies. The subject subject to BPHTB tax is an individual or body that obtains Rights to Land and Buildings, what is meant by BPHTB Taxpayer is an individual or body that obtains Rights to Land and Buildings, while the object of BPHTB tax is the Acquisition of Rights to Land and Buildings according to the BPHTB Law.

The BPHTB collection system in principle adheres to the " *Self Assessment* " system. This means that Taxpayers are trusted to calculate and pay their own taxes owed. The basis for imposing or collecting BPHTB tax is taken from the Taxable Object Acquisition Value (NPOP). NPOP is the value or price that is the main reference in calculating the amount of BPHTB tax that must be paid by taxpayers every time there is an acquisition of land and building rights, whether through sale and purchase, exchange, gift, bequest, inheritance, income in a company or other legal entity, separation of rights resulting in transfer, appointment of purchase in an auction, implementation of a judge's decision that has permanent legal force, business mergers, business amalgamations, business expansions, and gifts.

Based on the results of research on the analysis of the contribution of BPHTB tax revenue to Regional Original Income in Situbondo Regency, it continues to decline from 2022 to 2024. It can be seen that the percentage of

BPHTB tax contribution to regional original income decreased from 2022 to 2024. Namely in 2022 it was 29.19% in 2023 it was 26.06% and in 2024 it was 24.31%. Considering the importance of the contribution provided by the receipt of Land and Building Acquisition Tax for development financing, the collection of Land and Building Acquisition Tax must be carried out effectively, so that it can later make a significant contribution to Regional Original Income (PAD). The greater the contribution given to achieving the determined goals or targets, the more effective the work process of the organizational unit will be. This is in accordance with Madiasmo's (2019) theory on Taxation. The Situbondo Regency Government continues to make efforts to increase tax collection or revenue, especially BPHTB tax.

The efforts made are: (1) conducting outreach on the importance of taxes for the community in increasing development in their respective regions, such as conducting outreach to the community, holding training, public seminars on the importance of BPHTB taxes and making banners on strategic roads in Situbondo Regency that are frequently passed by the community. So that in certain areas the Land Value Zone (ZNT) system is implemented because the implementation of ZNT is beneficial for rural communities, because the fair price of land in that area can be seen in the ZNT information because it is made based on accurate field surveys. (2) improving regulations on the Taxable Object Sales Value (NJOP) by conducting field surveys to find out the actual type of building and ensuring that the Taxable Object Sales Value is in accordance with market prices. (3) implementing an online tax payment system to increase transparency and ease for Taxpayers in paying taxes.

Overall, the amount of Regional Original Income is not only influenced by the BPHTB tax, but there are still other types of revenue that can affect the amount of PAD as a whole, such as: Land and Building Tax, Certain Goods and Services Tax (PBJT) such as: (food and beverages, electricity, hotel services, parking services, and arts and entertainment services), advertising tax, groundwater tax, Non-Metallic Mineral and Assistance Tax (MBLB), and swallow's nest tax. The flow of tax payments by households and companies to the government will affect income to the government and is the main source of income. This means that by increasing the number of existing tax objects, it will be able to increase the amount of income.

During the 2022-2024 period, the realization of the Land and Building Tax (BPHTB) tax has not reached the desired target. This indicates a lack of public awareness in reporting taxes. BPHTB is in accordance with market value, for example, transactions reported by taxpayers are lower than the actual value, resulting in less than optimal revenue from the BPHTB tax, not in accordance with targets, and not making a significant contribution to the Original Regional

Income of Situbondo Regency. To fulfill its duties, the regional government must have sufficient and adequate financial resources because implementing regional development in Situbondo Regency requires significant costs. Because the regional government must be responsible for implementing development and providing services to the community in its area, namely by building facilities and infrastructure with the aim of ensuring the community can enjoy the facilities provided by the Situbondo Regency government.

Factors Causing a Decrease in BPHTB Tax Contributions

The research results show a decline in the contribution of the Land and Building Tax (BPHTB) to the Original Regional Income (Original Land and Building Tax) of Situbondo Regency. This is due to a decline in BPHTB tax revenue from 2022 to 2024. Meanwhile, the Original Regional Income (OR) of Situbondo Regency continues to increase annually from 2022 to 2024 due to increased tax revenue from other sectors.

According to an interview with Mr. Hery Sutiyono, S. Sos. M.Sc. as the head of the P3SIPD (planning, development and management of regional revenue information systems) Bapenda Situbondo Regency said that the decrease in BPHTB tax was due to every sale and purchase transaction based on the Taxable Object Sales Value (NJOP), this NJOP is on average below the market price and the NJOP specifically in Situbondo Regency is still low in value. The maximum subject to BPTHB tax must be a sale value above IDR 60,000,000 in accordance with Law. No. 1 of 2022 concerning Regional Revenue Financial Law (HKPD) and Situbondo Regency Regional Regulation No. 7 of 2023 concerning Regional Taxes and Regional Levies.

The contribution of the BPTHB tax also plays a significant role in increasing local revenue. In this case, its contribution is increasingly high in increasing the original government revenue. However, revenue from the BPTHB tax to the original revenue of Situbondo Regency has not reached the set target, or has decreased every year, so the contribution of the BPTHB tax to local revenue has also decreased. According to an interview with Mr. Hery Sutiyono, S. Sos. M. Si. as the head of the P3SIPD (planning, development and management of regional revenue information systems) of Situbondo Regency, said that the decline in the BPHTB tax was caused by several factors, including:

1. Lack of information, communication and outreach regarding regional taxation, especially BPHTB tax, to the public, has resulted in taxpayers generally not knowing the exact tax obligations, which has a significant impact on tax revenue itself.
2. Lack of public awareness in paying taxes, especially BPHTB tax, such as reported transaction values being lower than the actual value, considering the

selling value of taxable objects in Situbondo Regency is still low when compared to the selling value of market prices.

3. Ineffective regional tax administration services or procedures cause taxpayers to experience difficulties in managing tax payments, so that the community is not compliant in paying taxes.

Discussion

Research result explain that digital strategy has an influence on image education. This is in line with research conducted by Dewi (2024) that the first step taken for making digital platforms capable Work maximum done with method analyze behavior from public especially parents students and prospective students students, then institutions can know which digital platforms are suitable for needs of society (Dewi et al., 2024). The institution carries out promotion with the method of uploading information through social media related lembaga education, the Good, in the form of video or purposeful image for attracting attention and building a positive image. This gives proof that the influence of digital platforms is capable of create image positive for educational institutions specifically polytechnic of health Ministry of Health East Kalimantan.

Besides that the impact of the covid-19 pandemic big for school. One of the impact major problems experienced by educational institutions that is difficulty in interact in a way direct with community and hold activity look at face, therefore educational institutions need digital technology and *platforms* like YouTube, Instagram, and Facebook become means information and promotion of educational institutions (Aziz et al., 2025; Hina, 2024). This because, with existence of use and utilization technology, it can give influence to the public to perceive positively towards educational institutions. Along with the development era *digital platform* polytechnic of health to penetrate to TikTok and podcasts are increasingly Lots fans and followers. The average social media follower reaches 2,000 followers or even more. In addition to digital platforms, we also use the official website Polytechnic of Health East Kalimantan. In line with research conducted by Hia et al (2020), which states that required existence use and maximization role communication and information media as a medium of communication, the community is owned by the school.

The website and social media owned by SD Islam As-Salam, Malang, Indonesia play a role For Can spread information about the school quickly and wide so that, capable it accessible to parents and the community, and serving as a successful bridge success school For raising the institution's name during the pandemic. It is necessary to have interesting pictures and videos to support the delivery of information (Hia et al., 2020). Based on a review of several articles in scientific journals that are related to problems in the theme study, the formulation

problem can be analyzed and discussed more continuously. In an effort increase image education in a school or institution education certain stages that need to be done covers identification need moreover first, then to be continued with formulation of marketing strategies that include segmentation, determining the target market (targeting), and placement positioning the institution in the mind of society (*positioning*).

Next, for support activity marketing, educational institutions need to compile mix marketing or marketing mix. In the context of service education, mix marketing involving seven element main, namely quality services offered, determination suitable price, easy location accessible, appropriate promotional strategies, sources power competent human, system structured services, as well as proof physique from existence and credibility institution (Munawwaroh, 2024; Putri, 2023). Promotion as part of a marketing strategy can be done by spreading positive information through appropriate media, with developments of the times, such as the official website of schools and various social media platforms that are currently popular among the public.

According to the results study, empirical research conducted by Neneng Nurmalasari and Masitoh (2020), it is recommended that marketers or party institutions education moreover formerly identify related issues with market needs and desires. This is important because, in essence, educational services aim to serve and fulfill the hopes public as users of services. Educational institutions need to analyze market needs in a general dynamic, by the developments of the times. For example, in the era of open information and progress technology, society tends to need a source of Power from human beings who have competence (Nurmalasari & Masitoh, 2020). Therefore that, the institution education can to design service integrated learning with mastery digital technology. In addition, identification problems can also be done with notice condition demographic public around, like the level of economy, potential sources of Power, local, and other factors. With Thus, the education provided can play a role in increase welfare and encouraging the growth economy in surrounding communities.

The use of social media in Indonesia continues to experience an increase, recorded around 68.9% of the population accessing social media. Of the total Of these, 84.8% are Instagram users, 81.3% use Facebook, and 63.1% access TikTok, as well as other platforms. Seeing this trend, promotional service education should start utilizing social media as one of the main channels, considering this media own a wide reach, is easily accessible to the public, and is more economical compared to method promotional conventional (Abdullah, 2024; Umar et al., 2024). Various activities in the institutional environment, such as the learning process, extracurricular activities, flagship programs, to various special events,

can be published selectively and attractively through social media. This is aiming to introduce as well as build a positive image institution in a way consistent in the eyes public.

Consistency in share program information and documentation through platforms such as Instagram, Facebook, YouTube, websites, and social media can increase public trust as the candidate participant educates. This shows that educational institution own their reputation, achievements, and commitment to organizing quality education (Prastowo & Manunggal, 2022). This is in line with research conducted by researchers, where the most popular platforms for students are Instagram, YouTube, TikTok, and Facebook. Educational institutions ideally build and maintain harmonious relationships with the government, local as well as figures community (S. Aziz & Rahim, 2025; Karapetyan, 2024; Morata et al., 2024) work the same. This is important because it can strengthen the legitimacy of existing institutions in the middle society, at the same time giving contributions to forming a positive image that supports strengthening the educational brand of institutions the educational. A good image greatly influences the effectiveness of marketing strategies service educational services, because it can push the public to choose and trust the education of children who are in the institution.

When the target amount participant is achieved, then cost operational institution will more easy fulfill. This is ultimately supporting achievement, qualified and empowered graduates are competitive. In terms of this, the existence of powerful educators and staff professional education becomes an asset main institution of education, because a quality source of powerful men is what determines the quality service education, especially in producing excellent graduates. For that, the educational institution needs in a way consistent organize training and development competence for all powerful educators and also education. Update competence. This must be done in a way periodically so that you can adapt to the demands of the times. Projections of current human resource needs this and in the future demand powerful work that is not only characterful, strong, and morally high, but also has a good ethos job , as well as the ability to think critically, creatively, communicatively, and collaborative. Human resources such as this are what is expected capable contribute real value as well as become leaders in the changes of the times.

CONCLUSION

Findings are the most important in the study. This is the use of digital platforms for optimization, promotion, and institutional education in the digital era. This gives a very significant contribution big for the Polytechnic of Health, the Ministry of Health, East Kalimantan. This is shown by the number of

followers reached, more than 2000 followers on each digital media. 100% students use digital platforms to access information, including new students at the Polytechnic of Health, Ministry of Health, East Kalimantan. Digital media used Polytechnic of Health, Ministry of Health, East Kalimantan, containing information on track, enter lectures, major information, and prospects work, costs lectures, scholarships, activities on campus, alumni reviews, and how to Study For the exam, student reception. The most frequently used digital media for getting information about the college tall is Instagram, that is reached 91.6%, then the official website Polytechnic of Health, Ministry of Health East Kalimantan, amounting to 61.4%. The number of digital platform visits is around 25.3% and many of them are intensive open digital media every day. Around 30.1% of them access digital media once a week.

In addition to the number of followers, the impact of using digital platforms is one of the factors that is amount applicants who exceed Power's accommodation. This shows that digital platforms can promote the image of educational institutions. In 2020, the number of registrants reached 3,328 people, while the Power capacity was only 581 people. This shows that promotion online has a significant impact on image education at the health polytechnics of the Ministry of Health, East Kalimantan. In 2021, experienced increase was experienced, number 3,788 students registered and the capacity capacity amounting to 709 students. In addition response student responses about digital platforms are very positive; they get information in accordance with their needs, for example, information enter lectures, scholarships, and various activities on campus.

REFERENCES

- Alm, J., & Duncan, D. (2014). Do state tax policies drive away the rich? *Journal of Economic Perspectives*, 28(4), 147–168. <https://doi.org/10.1257/jep.28.4.147>
- Bahl, R., & Martinez-Vazquez, J. (2010). *Local government finance in developing countries*. Edward Elgar Publishing. <https://doi.org/10.4337/9781849806557>
- Bird, R. M., & Slack, E. (2014). *Local taxes and local expenditures: Strengthening the Wicksellian connection*. IMFG Papers on Municipal Finance and Governance, No. 6. <https://doi.org/10.2139/ssrn.2409040>
- Dona, EM, Putri, AW, Feblin, A., & Andrian Nova, GD (2022). The Influence of Regional Taxes and Regional-Owned Enterprises' Profits on Regency/City Revenue in South Sumatra Province. *Darmajaya Business Journal* , 8 (2), 128–139. <https://doi.org/10.30873/jbd.v8i2.3302>

- Fitriani, F., Hofman, B., & Kaiser, K. (2005). Unity in diversity? The creation of new local governments in a decentralising Indonesia. *Bulletin of Indonesian Economic Studies*, 41(1), 57–79. <https://doi.org/10.1080/00074910500072672>
- Giffari, M., Hafidz, A., & Taruna, NW (2025). *Conceptual Suitability Analysis Regarding the Determination of a Sales and Purchase Agreement as the Time of Tax Payability*. 5 (1), 458–465.
- Indah Permatasari, R., & Wafirotin, KZ (2023). Analysis of the Effectiveness of Land and Building Acquisition Tax (BPHTB) Revenue and Its Contribution as a Source of Regional Original Income (PAD). *Rafflesia Accounting Scientific Journal*, 9 (2), 79–86. <https://doi.org/10.53494/jira.v9i2.237>
- Kaindeh, G.D., Kalangi, L., & Budiarsa, N.S. (2025). *Analysis of Income Tax (PPH) Article 21 Calculation and Reporting at the Tomohon City General Elections Commission*. 3, 118–124. <https://doi.org/10.58784/rapi.279>
- Kelly, R. (2000). Property taxation in Indonesia: Measuring and improving performance. *Public Budgeting & Finance*, 20(4), 68–87. <https://doi.org/10.1111/0275-1100.00026>
- Martínez-Vázquez, J., & Timofeev, A. (2010). Decentralization measures revisited. *Public Finance and Management*, 10(1), 13–31. <https://doi.org/10.2139/ssrn.2409853>
- McCluskey, W. J., & Franzsen, R. C. D. (2018). The taxation of urban property in developing countries: Exploring the potential. *International Growth Centre (IGC) Working Paper*. <https://doi.org/10.2139/ssrn.3198738>
- Mulyana, W., & Dewi, I. A. (2019). The effect of BPHTB tax on local revenue in the city of Bandung. *Jurnal Ekonomi dan Bisnis*, 22(1), 45–53. <https://doi.org/10.31294/jeco.v22i1.5971>
- Nabila, DT, Ayatul Hikmiyah, & Siti Fatimah. (2023). Central Tax and Regional Tax on Household Electricity Use at PT. PLN (Persero) UP3 Mataram. *Journal of Tax Applications*, 4 (1), 22–34. <https://doi.org/10.29303/jap.v4i1.55>
- Pracasya, DP (2021). Application of Regional Tax Legislation Regarding Amendments to Articles Concerning Taxation in the 1945 Constitution of the Republic of Indonesia. *Dharmasisya*, 1 (2), 743–764. <https://scholarhub.ui.ac.id/dharmasisya/vol1/iss2/13/>
- Pratama, Y. (2021). Analysis of tax revenue effectiveness and its contribution to local original income in regional autonomy era. *Jurnal Ilmiah Ekonomi Islam*, 7(2), 123–131. <https://doi.org/10.29040/jiei.v7i2.2167>
- Sugiono. (2022). *Quantitative, Qualitative, and R&D Research Methods* (II, p. 334).
- Suhartono, D., & Kurniawati, H. (2020). The contribution of land and building tax revenue to local revenue. *Journal of Public Sector Accounting and Finance*, 2(3), 201–215. <https://doi.org/10.33005/jpraf.v2i3.147>.