ABSTRACT

STRATEGIES TO INCREASE LOCAL OWN-SOURCE REVENUE* (PAD) *FROM THE RURAL AND URBAN LAND AND BUILDING TAX* (PBB-P2) *SECTOR IN* MOSWAREN *DISTRICT OF* SORONG SELATAN *REGENCY

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*This study aims to create strategies for increasing Local Own-Source Revenue (*Pendapatan Asli Daerah *or* PAD*) from the Rural and Urban Land and Building Tax (*Pajak Bumi dan Bangunan Perdesaan dan Perkotaan *or* PBB-P2*) sector in* Moswaren *District,* Sorong Selatan *Regency. The study focuses on analyzing the factors contributing to the low realization of* PAD*, the effectiveness of the tax collection system, taxpayer compliance levels, and the utilization of information technology. The ultimate objective is to propose strategic recommendations that can sustainably enhance* PBB-P2 *revenue to support regional fiscal independence.*

*A qualitative case study approach was employed in this study, with data collection through in-depth interviews, field observations, and document analysis. Informants included officials from the Regional Revenue Agency (*Badan Pendapatan Daerah *or* Bapenda*),* Moswaren *District authorities, village heads, and taxpayers. Data analysis utilized the Miles and Huberman interactive model—comprising data reduction, data display, and conclusion drawing—and was further supplemented by SWOT analysis to identify relevant strategic directions.*

The results reveal that the main challenges include poor quality of tax object data, low taxpayer awareness, limited human resource capacity, and suboptimal use of technology. The recommended strategies comprise digitalizing the tax collection system, enhancing human resource capacity, strengthening regulatory frameworks, conducting intensive tax education, and fostering active collaboration between the local government and village authorities. Implementing these strategies is expected to optimize PAD *revenue from the* PBB-P2 *sector.*

Keywords: Land and Building Tax, Local Own-Source Revenue, PBB-P2, Local Tax Strategy, Moswaren

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