Implementation of City Government Policies Concerning Property Taxes as Original Regional Revenue of Makassar City

[1]. **Muh. Natsir:** [2].;**Zulkarnain Umar;** [3]**Natsir**[4].**Ahmad Musseng**
[1].National/Public Administration Study Program, Social and Political Sciences Faculty, Universitas Islam Makassar, Indonesia
[2].National/Public Administration Study Program, Social and Political Sciences Faculty, Universitas Islam Makassar, Indonesia
[3].National/Public Administration Study Program, Social and Political Sciences Faculty Universitas Tadulako, Indonesia
Sekolah Tinggi Ilmu Ekonomi (STIE) YPUP

Abstract
This study is to determine the implementation of city government policies regarding property taxes as local revenue in the city of Makassar. The research method uses qualitative research methods, the research technique used is using interviews, and documentation. The data analysis techniques used are data reduction, data presentation, and drawing conclusions. The results of this study indicate that there has been an increase in taxpayers and have been quite successful regarding the tax collection system imposed by the Regional Revenue Agency, especially on Property Tax, besides that of course this is also an authentic proof that all elements of the Property Tax/*Pajak Bumi dan Bangunan* (PBB) officer has been maximizing its performance in order to achieve maximum results. Evidenced by the increasing awareness of taxpayers in Makassar City to pay Property taxes, it can affect the amount of Property tax revenue received by the Regional Revenue Agency which is then allocated to the development of Makassar City. This is inseparable from the role of tax officers in disseminating information to the public in order to provide an understanding of Property taxes as well as the role of obedient and transparent taxpayers in their tax payments.
Keywords: Implementation of Government Policies on Property Tax, Makassar City.

Backgrounds

The success of a nation in national development is largely determined by the nation's ability to advance the welfare of the community, so funds are needed to finance development in order to achieve the desired goals. One of the efforts to achieve this goal is through taxes. Taxes are a source of revenue that can provide a meaningful role and contribution through the provision of a source of funds for financing government expenditures. Taxes are of great significance, because their role can support economic growth. For this reason, the tax function is very necessary. One of the sources of funds in the form of taxes in question is Property Tax (Commission, 2013; Fägerlind & Saha, 2016).

Property Tax can be used for various functions in determining policies related to properties. Given the importance of Property Tax (PBB) as a source of State Finance in order to finance development activities, it is necessary to have serious handling and attention from all parties, thus regional revenues from the PBB sector have been regulated in law number 12 of 1986 concerning Property Tax, as has been improved in Law Number 12 of 1994 concerning Property Tax and the last is Law No. 28 of 2009 concerning Property Tax where the distribution is set for the central government at 10%, the Provincial Government at 16.2%, the District Government for 64.8% and 9% Wages for Collection For local governments, the revenue from the distribution of PBB revenue is quite important in supporting the running of government administration and development in the regions (Cabral & Hoxby, 2012; Yinger et al., 2016).

Therefore, a good management is needed to control this PBB billing. With the implementation of regional autonomy in each province from the regency / city, the regional government is given the authority to fully manage the regional government system with the aim of realizing real, harmonious, dynamic and responsible economic growth and regional development. Based on Makassar City Regional Regulation Number 3 of 2010 concerning Makassar city regional taxes, it is explained that Rural and Urban Property Taxes are taxes on Properties that are owned, controlled, and/or utilized by individuals or entities, except for areas used. for plantation, forestry and mining business activities (Blom-Hansen et al., 2012; Shareef et al., 2012).

Given the importance of Property Tax (PBB) as a source of State Finance in the framework of financing development and government activities, it is necessary to have serious handling and attention from all parties. Therefore, the Regional Revenue Service, which collects taxes, needs to implement or apply a Property tax (PBB) management policy in Makassar City (Wonglimpiyarat, 2011) . Based on data from the Makassar City Regional Revenue Agency (BAPENDA) the Target and Realization of Makassar City Property Tax in 2014-2018 are as follows:

Table 1
Target and Realization of Property Tax Revenues in Makassar City
for the 2016-2018 Fiscal Year

Year	Target (IDR)	Realization (IDR)	Effectivity (%)
2016	150.000.000.000	154.166.898.178	102,78%
2017	150.000.000.000	146.511.050.430	97,67%
2018	155.000.000.000	147.431.840.645	95,12%

Source: Makassar City Regional Revenue Agency, 2019

From the table above, it can be seen that the property tax revenue in 2016-2018 experienced an increase in the realization of tax revenue, especially in 2016, but in 2017-2018 the realization decreased. Lack of public awareness in paying taxes also affects the realization of the property tax targets in Makassar City. Because with the awareness of taxpayers, they can increase property tax revenues, especially in rural and urban areas.

Formulation of the Problem: 1) How to Implement City Government Policies regarding Property Tax as local revenue in the city of Makassar? 2) What factors support and hinder the implementation of the City government policy regarding Property tax as local revenue in Makassar city?

Research Objectives: The objectives to be achieved in this study are as follows: 1) To determine the implementation of the Property Tax policy in increasing Local Own Income in Makassar City; 2) To find out what factors are obstacles and support for the implementation of the Property Tax policy in increasing Local Revenue in Makassar City.

Concept and Implementation Theory
Definition of Implementation
Implementation is the actions taken by individuals / officials or government or private groups that are directed at achieving the goals outlined in the policy (Saddawi-Konefka et al., 2016). Implementation is a general process of administrative action that can be researched at a specific program level. Implementation refers to actions to achieve the goals that have been set in a decision. This action seeks to transform these decisions into operational patterns and seeks to achieve big or

small changes as previously decided. In essence, implementation is also an effort to understand what should happen after the program is implemented (Percy, 2018).

On a practical level, implementation is the process of implementing basic decisions. The process consists of several stages, namely: a) The stages of ratification of laws and regulations; b) Implementation of decisions by the implementing agency; c) Willingness of the target group to carry out decisions; d) The real impact of decisions, whether intended or not; e) The impact of the decision as expected by the implementing agency; f) Efforts to improve policies or regulations (Blair et al., 2013).

From the definition above, it can be concluded that implementation is a process related to policies and programs to be implemented by an organization or institution, especially those related to state institutions and includes facilities and infrastructure to support the programs to be implemented (Santelli et al., 2006).

Implementation Theory

In principle, policy implementation is a way for a policy to achieve its goals. Nothing more and nothing less. To implement public policy, there are two options, namely directly implementing it in the form of a program or through the formulation of a derivative policy or derivative of the public policy. The series of policy implementation can be observed clearly, starting from the program, to the project and to the activity. The model adapts the usual mechanisms in management, especially public sector management.

Policies are derived in the form of program programs which are then lowered into projects, and finally in the form of activities, whether carried out by the government, the community or the government-community collaboration. Public policy implementation as actions in previous decisions. Implementation is understanding what actually happens after a program is declared valid or formulated is the focus of attention to policy implementation, namely events and activities arising after the adoption of the guidelines for State policy covering both efforts to administer them and to have a real impact / impact on society or events. From the above explanations it can be concluded that policy implementation will not begin until goals and objectives are set or identified by policy decisions. So implementation is a process of activities carried out by various actors so that in the end it will get a result that is in accordance with the objectives or objectives of the policy itself (Bhatta, 2017; Santelli et al., 2006).

There are several theories from several experts regarding policy implementation, that policy implementation is influenced by four variables, namely: 1) Communication, namely the successful implementation of policies requires that the implementer knows what to do, where the goals and objectives of the policy must be transmitted to the target party (*target group*), so as to reduce distortions in implementation; 2). Resources, although the content of the policy has been communicated clearly and consistently, if the implementer lacks the resources to implement it, the implementation will not be effective. These resources can take the form of human resources, for example the competence of implementers and financial resources; 3). Disposition, is the character and characteristics possessed by the implementer, such as commitment, honesty, democratic nature. If the implementer has a good disposition, then the implementer can carry out policies well as what the policy maker wants. When the implementer has a different attitude or perspective from the policy maker, the policy implementation process will also be ineffective; 4). Bureaucratic Structure, the organizational structure in charge of implementing policies has a significant influence on policy implementation. Aspects of the organizational structure are the *Standard Operating Procedure* (SOP) and fragmentation. Organizational structures that are too long will tend to weaken supervision and lead to a *red-tape*, namely complex and complex bureaucratic procedures, which make organizational activities inflexible. Important sources include, adequate staff and good skills to carry out their duties, the authority and facilities needed to translate proposals on paper to carry out services. Public (Grindle, 2017) .

The bureaucratic structure has two main characteristics, namely *Standard Operating Procedures* (SOP) and Fragmentation: 1). Basic SOPs or work procedures develop as an internal response to the limited time and resources of implementers and the desire for uniformity in the operation of complex and widespread organizations; 2) Fragmentation comes from pressures outside the bureaucratic units, such as legislative committees, interest groups for executive officials, the state constitution and the nature of policies that affect government bureaucratic organizations. Influenced by two major variables, namely the content of policy and the context of implementation. These variables include: the extent to which the interests of the *target group* or *target group* are contained in the content of the policy, the types of benefits received by the *target group*, the extent to which changes are desired from a policy, whether the location of a program is correct, whether a policy has stated its implementer in detail, and whether a program supported by adequate resources. Determined by the content of the policy and the context of its implementation. The basic idea is that after policies are transformed, only then can the policies be implemented (Bourdieu, 2018).

Concept and Policy Theory
Definition of Policy
Many definitions are made by experts to explain the meaning of policy. Dye (in Abidin, 2012: 5) mentions policy as "the government's choice to do or not do something (*whatever governments choose to do or not to do*). This definition is made by connecting several other definitions from David Easton, Lasswell and Kaplan. Government policy as the power to allocate values for society as a whole. This contains the connotation of government authority which covers the whole of social life. Thus it can be stated that policy is a provision which contains principles to direct planned and consistent ways of acting in achieving certain goals. Agustino in his book entitled *The Basics of Public Policy* quotes Carl Friedrich's opinion which defines policy as follows: Policy is a series of actions / activities proposed by a person, group or government in a certain environment where there are obstacles (difficulties) and the possibilities (opportunities) on which the policy is proposed to be useful in overcoming it to achieve the intended objectives. Friedrich's definition of policy is related to the completion of several goals and objectives which, although the intent or purpose of government activities are not always easy to see, the idea that policy involves behavior that has a purpose is an important part of policy definition (Pastor & Veronesi, 2012).

The research method is designed research using a qualitative approach, qualitative research as part of the natural paradigm is carried out by researchers with the assumption that every context related to research is critical so that each contributes contextually to field data (Qualitative research also has an interest in capturing the social complexities that usually occur in everyday social interactions and opening opportunities for participants. The informant's research is to give meaning to these interactions based on the informant's experience or "*habit of mind heart*" This research has emphasized the aspects of information quality instead of quantity and representation as intended in the quantitative approach. While qualitative research on informant determination was carried out to capture as much information as possible from various sources, the information obtained from various sources was then presented in the form of a descriptive scientific narrative. In particular, the researcher also examines the phenomena related to property taxes as the original income of Makassar City in the context of implementing regional autonomy which is a movement that makes changes. The data in this study were obtained from several different sources that were adjusted to the required data, both primary and secondary data, while the data sources from informants used triangulation of informant sources, namely data sources that were considered to provide information related to the research focus including service providers (Collingridge & Gantt, 2008; Gelling, 2015).

Findings and Discussion
Findings
There are various types of local tax components issued by the Regional Revenue Agency, especially in Makassar City, but this research focuses on property taxes. Property Tax is tax on properties that are owned, controlled, or utilized by individuals or entities, except for areas used for plantation, forestry and mining business activities. Earth is the surface of the earth covering land and inland waters as well as the sea in the regency/city territory. Buildings are technical constructions that are permanently planted or affixed to land and/or inland waters or sea. Based on the description above, it can be said that in this study, the object in the study is the property tax with the observation period of 2016-2018. The following research will present property taxpayer data obtained from the Makassar City Regional Revenue Agency (Lapidus et al., 2019).

Table 2
Number of taxpayers, targets and PBB revenue in Makassar city 2016-2018

Year	Amounts of Tax	Target	Realization	Presentation
2016	175,247,232,988	150,000,000,000	154,177,623,842	102,79%
2017	177,496,469,687	150,000,000,000	146,511,059,430	97,67%
2018	180,046,227,439	155,000,000,000	147,431,840,645	95,11%

Source: Secondary Data Processed, 2019

The results of the research in table 2 are as follows: (1) The number of taxpayers in 2016 is 175,247,232,988 and the target of revenue received in 2016 is planned at IDR 150,000,000,000 and the collection of revenue realization is 154,177,623,842 or 102.79%; (2) In 2017 the planned target is IDR: 150,000,000,000 and the collection received is IDR: 146,511,059,430 (97.67%) and it can be seen that the revenue collected has not increased and has not reached the target determined when viewed from the collection Decreasing Performance of the Regional Revenue Agency In increasing PBB collection in 2017 it cannot be said to be good because the revenue received collected in that year has decreased and the target has not been achieved, in 2018 the planned target is IDR: 155,000,000,000 and the PBB revenue collected is IDR. : 147,431,840,645 or 95.11% of the collection that was carried out had decreased and did not experience an increase nor was it in accordance with the specified target. It can be seen from the decrease in property tax revenue collected due to the performance of the Regional Revenue Agency in increasing the collection is not maximal, such as in terms of lack of socialization and obstacles to not achieving the target due to economic factors and the lack of awareness of taxpayers of their obligation to pay taxes (Pisani, 2014).

Property Tax Collection System of Makassar City Regional Revenue Agency.
The tax collection system is a mechanism that regulates how the tax rights and obligations of a taxpayer are implemented. Tax collection is indeed not an easy job, in addition to the active participation of tax officials, the willingness of the taxpayers themselves is also required. The results of research on the Property Tax Collection System for the Regional Revenue Agency of Makassar City that the Property Tax Collection System for the Regional Income Agency of Makassar City is the *Official Assestment System*, which is a tax collection system that gives tax collectors (PBB Officer) the authority to determine the amount of tax payable (tax payable) by someone. With this

system the public (taxpayers) are passive and wait for the issuance of a tax assessment by the tax officer. The amount of a person's tax debt will only be known after the tax assessment is made (Ordonez, 2014).

To see how the performance or results of the implementation of the *official assessment system* at Makassar City Regional Revenue Agency, the elements of the Property Tax (PBB) officers have made efforts to achieve the desired goals, by conducting active and passive socialization through online media, making PBB as the basis of administration throughout the city of Makassar, and instructing officers to pay Property Tax (PBB) to remote areas that are not reached, and empower RT, RW, sub-district, collector as a reminder to the public to pay their taxes, so that they can experience an increase the number of taxpayers, this can affect the increase in the amount of property tax revenue received by the Regional Revenue Agency to be allocated for the development of Makassar City (Fernández-Cavia et al., 2014).

Implementation of Property Tax Management Policies

One of the factors that play an important role in increasing local revenue is largely determined by the existence of property taxes. Where the rural and urban property tax (PBB - P2) is a tax on land and /or buildings owned, controlled and utilized by individuals or entities, except for areas used for plantation, forestry and agricultural business activities. The importance of property tax issues which are managed by the Makassar City Regional Revenue Agency in collaboration with the Makassar City Regional Revenue Service. Therefore, in order to increase the effectiveness of property tax management, it is necessary to have a property tax management policy. The issue of property tax management policies is directed at the Makassar City Regional Revenue Agency (Briscoe et al., 2012).

The Makassar City Regional Revenue Agency Office as the implementation of the Property Tax policy carried out by the Makassar City Regional Revenue Agency is quite effective because all elements are functioned, both Property Tax officers, RT, RW, head of the hamlet, head of district, Stakeholders and Government Bureaucracy. As for the Laws and Regulations that are enforced is through the Coordination of the Directorate General of Taxation at the Primary Center, and based on the Law it is transferred to BAPENDA. Furthermore, sanctions for taxpayers who commit violations have been regulated in Law Number 35 of 2016, namely related to administrative sanctions. The first step taken by the tax officer to the violating taxpayer is to provide a warning letter, within 7 days of ignoring it, a warning letter will be given, and if the warning letter is also not heeded within 14 days then a sealing will be carried out and the final step is revocation of the business license (Mansour, 2014; Rowley, 2011) .

That the property tax management policies carried out so far at the Makassar City Regional Revenue Agency are effective. Meanwhile, the implications of the property tax collection policy model are as follows: (1). Communication is one of the factors that determine the success of an achievement from policy implementation in the implementation of property tax collection, because the success of policy implementation can be measured by 3 factors, namely transmission, clarity, and consistency (Moran et al., 2010).

The following will present an analysis of the 3 factors determining communication in the implementation of Property tax collection, especially in the Makassar City Regional Revenue Agency, namely as follows: (a). The transmission of information in the implementation of property tax collection is the most important part for implementing property tax collection, that the policies to be taken both in the implementation of property tax collection already have clear information that is conveyed to property tax management staff, especially those that are clear. relating to the determination, collection of property taxes; (b). Clarity of Information Based on the description above, the implementation of property tax management policies is carried out properly, there is no clear information regarding the implementation of techniques regarding the procedures for managing property taxes. This means that the information regarding technical instructions in the management

of property taxes is clear and does not confuse staff in implementing property tax policies; (c). Consistency of Information that Information regarding the implementation of property tax management is consistent with the problems in the implementation of property tax collection. regarding the implementation of property tax management that is consistent and relevant to the subject matter concerning the implementation of property tax collection (Ingelmo Palomares et al., 2018; Moran et al., 2010)

(2). Human Resources (HR) is one of the important factors in determining the successful implementation of property tax collection. Therefore, the success of human resources (HR) in managing property tax collection is largely determined by 3 elements, namely: Staff, Information, Authority: a). Staff, in implementing property tax collection are the most important part, because staff must carry out their duties in accordance with their respective responsibilities (Berthon et al., 2015) .

Makassar City Regional Revenue Agency that functioned and rolled as staff in implementing property tax collection plays an important role, employees of the regional revenue agency (BAPENDA) have performed optimally, especially in the property tax (PBB) section, both in terms of determination, billing up to taking actions that are punitve in nature (punishing taxpayers who do not make payments), so the first BAPENDA has determined the Property Tax (PBB) tax every year, namely at the beginning of the year and the second BAPENDA will collect the tax until it is issued and until September is due, and after September and until December, if the taxpayer has not yet paid the tax, the duties of the BAPENDA employee will impose administrative sanctions in the form of a warning letter, put up banners and so on, thus that the functions and roles of staff at the Makassar City Regional Revenue Agency office has d I run as the rules apply; b). Information, namely one of the staff regarding the information conveyed by staff to residents in implementing the property tax collection policy has been running well, because the information submitted is clear, and in accordance with the main problem in implementing property tax collection; c). Authority is the most important part in the implementation of property tax collection policies, the Makassar City Regional Revenue Agency for the implementation of property tax collection carried out by the Makassar City Regional Revenue Agency has been given the authority and responsibility in implementing property tax collection. 1). The bureaucratic structure has an influence on policy implementation. The bureaucratic structure is seen from the organizational structure, Property Tax at the Makassar City Regional Revenue Agency.

That the organizational structure created by the Regional Revenue Agency of Makassar City has separated the functions of each part directly involved in implementing the policy, then in tax management it has been carried out effectively both with regard to filling SPPT and the knowledge of each depositor (Ahmady et al., 2016).

This is the implementation of filling out the SPPT and depositing property taxes well and in accordance with Bapenda regulations in the management of property taxes. in the implementation of property tax management, it is sufficient both in relation to filling SPPT and in depositing property taxes. Regarding determining the target of Property Tax revenue at BAPENDA Makassar City, if everyone pays the target can be achieved and if people do not pay, the target cannot be achieved, a target is not achieved or the realization of revenue in the collection of Property Tax (PBB) because there are various kinds of obstacles faced by taxpayers (Siregar et al., 2020).

Causing taxpayers to be late in paying PBB is because they do not have money and because they do not remember that they have PBB, and public awareness is also the most important, so indeed the component of public awareness is also quite important in paying PBB and also not a few taxpayers have the house is here but lives outside or in the area so that in the administration of PBB, the annual payment depends on the taxpayer's activities, but the taxpayer who is late in paying also keeps paying and that is plus the fine at once. and Makassar City Building The condition of PBB revenue in the last three years has been unstable but is still quite effective. This is because many taxpayers have no awareness of paying taxes (Junpath et al., 2016).

The success in achieving the target of property tax revenues is generally for financing government activities and regional financing. In the collection, there are factors that support the collection of PBB, but there are also obstacles, this collection has not run smoothly as expected because there are various kinds of obstacles that affect the realization of property tax revenue in Makassar City.

Supporting and Inhibiting Factors and Efforts to Increase Property Tax Revenues

Supporting and hindering factors of the performance of regional revenue agencies on collecting property tax (PBB). Results of research on factors that support and hinder the performance of the Regional Income Agency at the time of collecting property tax in Makassar City: **1) Supporting Factors**; a) Human resource capability factors. The quality of performance of employees of the Makassar City Regional Revenue Agency has performed according to the duties assigned to them such as in the process of collecting Property Tax (PBB), and the education or skills of an employee can affect the performance of the employees of the regional revenue agency Makassar city, based on education, the number of property tax (PBB) employees, high school education (10), S1 (21) people and S2 (1) people, the education and skills of an employee in BAPENDA greatly affect performance; b) Facilities and infrastructure in terms of facilities and infrastructure are of course the supporting factors so that all work can be achieved, if the infrastructure and infrastructure are inadequate then the results of the activities are not optimal. In collecting Property Tax, the Regional Revenue Agency Office of Makassar City has provided vehicles or road wages for those who collect taxes; c) And those that support the performance of BAPENDA during the process of collecting Property Tax (PBB) are all stakeholders of the Makassar City government, in this case, not only BAPENDA, the sub-district sub-district, and the Sat Pol PP also assist in the process of collecting and collecting Property Tax); **2). Hindering factors** for the UPTD PBB BAPENDA Makassar city: a) Lack of socialization by the property tax officers; b) The obstacle is the distance or location because Makassar is widely known so that BAPENDA needs to carry out wide-ranging socialization to the whole community and also because payment points are not available in all regions, and only exist in certain areas; c) Lack of Taxpayer awareness; d) Socio-economic conditions Social constraints in society also determine the achievement of the realization of Property Tax every year and many people do not pay PBB due to economic factors.

Conclusions: 1) The implementation of the property tax policy in increasing the Regional Original Income at the Bapenda of Makassar City in 2016 was 20.02%, this shows that property tax revenue in the indicators of measuring the effectiveness of implementation can be said to be effective. In 2017, 15.43% in the indicators of measuring the effectiveness of implementation is said to be effective. In 2018, it was 15.56% in indicators of measuring the effectiveness of effective implementation. This shows that the level of implementation of the property tax policy in increasing local revenue in Makassar City has reached an effective indicator. The system used in the collection of Property Tax is the official *assessment system*, which is a tax collection system that authorizes tax collectors (PBB officers) to determine the amount of tax to be paid (taxes owed) by a person. With this system the public (taxpayers) are passive and wait for the issuance of a tax assessment by the tax officer. The amount of a person's tax debt will only be known after the tax assessment is made; 2) The factors inhibiting the implementation of property tax policies at the Makassar City Regional Revenue Agency are the lack of awareness of taxpayers in carrying out their tax obligations and the less than maximum appeal and direction from the city government to taxpayers. Suggestions: 1) That the existing potential for Property Tax has a very strong effect on the realization of Property Tax revenue that occurs so that it would be better if the Regional Government of Makassar City in determining its tax pay attention to the implementation of policies on taxpayers so that it has a positive effect on Property Tax revenues Building; 2) Property taxpayers should be on time to pay property tax, so that there is no arrears and receive an administrative sanction of 2% (percent); 3)

Property Tax Officer of the Regional Revenue Agency of Makassar City to be more active in the publication of the Importance of Property Tax Payments for Development and the stability of the country's economy; 4) Property Tax Officers in order to further increase the effectiveness of Property Tax revenues, the government should further improve office facilities and infrastructure as a support for work activities, besides providing guidance to collectors and imposing sanctions on taxpayers regarding the importance of Property Taxes. , because with the existence of Property Tax, it will be used to finance regional development in particular and state development in general.

REFERENCE

1. Ahmady, G. A., Mehrpour, M., & Nikooravesh, A. (2016). Organizational structure. *Procedia-Social and Behavioral Sciences*, *230*, 455–462.
2. Berthon, P., Pitt, L., Kietzmann, J., & McCarthy, I. P. (2015). CGIP: managing consumer-generated intellectual property. *California Management Review*, *57*(4), 43–62.
3. Bhatta, T. P. (2017). Local Development Plan: An Avenue for University-Local Government-Community Collaboration for Sustainable Community Development. *Journal of Education and Research*, *7*(1), 36–51.
4. Blair, J., Czaja, R. F., & Blair, E. A. (2013). *Designing surveys: A guide to decisions and procedures*. sage publications.
5. Blom-Hansen, J., Christiansen, P. M., Fimreite, A. L., & Selle, P. (2012). Reform strategies matter: explaining the perplexing results of regional government reforms in Norway and Denmark. *Local Government Studies*, *38*(1), 71–90.
6. Bourdieu, P. (2018). I. Rethinking the State: Genesis and Structure of the Bureaucratic Field. In *State/culture* (pp. 53–75). Cornell University Press.
7. Briscoe, D., Schuler, R., & Tarique, I. (2012). *International human resource management: Policies and practices for multinational enterprises*. Routledge.
8. Cabral, M., & Hoxby, C. (2012). *The hated property tax: salience, tax rates, and tax revolts*. National Bureau of Economic Research.
9. Collingridge, D. S., & Gantt, E. E. (2008). The quality of qualitative research. *American Journal of Medical Quality*, *23*(5), 389–395.
10. Commission, N. P. (2013). *National development plan vision 2030*.
11. Fägerlind, I., & Saha, L. J. (2016). *Education and national development: A comparative perspective*. Elsevier.
12. Fernández-Cavia, J., Rovira, C., Díaz-Luque, P., & Cavaller, V. (2014). Web Quality Index (WQI) for official tourist destination websites. Proposal for an assessment system. *Tourism Management Perspectives*, *9*, 5–13.
13. Gelling, L. (2015). Qualitative research. *Nursing Standard (2014+)*, *29*(30), 43.
14. Grindle, M. S. (2017). *Politics and policy implementation in the Third World*. Princeton University Press.
15. Ingelmo Palomares, M., Navarro, C., & Sanz Lara, J. Á. (2018). Determining factors of success in internal communication management in Spanish companies: The influence of social media. *Corporate Communications: An International Journal*, *23*(3), 405–422.
16. Junpath, S. V., Kharwa, M. S. E., & Stainbank, L. J. (2016). Taxpayers' attitudes towards tax amnesties and compliance in South Africa: An exploratory study. *South African Journal of Accounting Research*, *30*(2), 97–119.
17. Lapidus, A., Kangezova, M., & Bidov, T. (2019). Systematization of organizational and technological aspects of scientific technical support of buildings and constructions over 100m high. *IOP Conference Series: Materials Science and Engineering*, *698*(2), 22091.
18. Dr. Naveen Nandal, Dr. Aarushi Kataria, Dr. Meenakshi Dhingra. (2020). Measuring Innovation: Challenges and Best Practices. International Journal of Advanced Science and Technology, 29(5s),

19. Mansour, A. M. E. (2014). From Bureaucracy to Wiki-Government and Collaborative Policy Making: Examples from Public and Private Organizations. *Leading Transformation to Sustainable Excellence*, 201.
20. Moran, A., Gu, D., Zhao, D., Coxson, P., Wang, Y. C., Chen, C.-S., Liu, J., Cheng, J., Bibbins-Domingo, K., & Shen, Y.-M. (2010). Future cardiovascular disease in China: Markov model and risk factor scenario projections from the coronary heart disease policy model–China. *Circulation: Cardiovascular Quality and Outcomes*, *3*(3), 243–252.
21. Ordonez, J. C. L. (2014). Tax collection, the informal sector, and productivity. *Review of Economic Dynamics*, *17*(2), 262–286.
22. Pastor, L., & Veronesi, P. (2012). Uncertainty about government policy and stock prices. *The Journal of Finance*, *67*(4), 1219–1264.
23. Percy, S. L. (2018). *Disability, civil rights, and public policy: The politics of implementation*. University of Alabama Press.
24. Pisani, S. (2014). Tax gap and the performance of Italian Revenue Agency. An ongoing project. *Discussion Topics, Italian Revenue Agency*, *1*.
25. Rowley, J. (2011). e-Government stakeholders—Who are they and what do they want? *International Journal of Information Management*, *31*(1), 53–62.
26. Saddawi-Konefka, D., Schumacher, D. J., Baker, K. H., Charnin, J. E., & Gollwitzer, P. M. (2016). Changing physician behavior with implementation intentions: closing the gap between intentions and actions. *Academic Medicine*, *91*(9), 1211–1216.
27. Santelli, J., Ott, M. A., Lyon, M., Rogers, J., Summers, D., & Schleifer, R. (2006). Abstinence and abstinence-only education: A review of US policies and programs. *Journal of Adolescent Health*, *38*(1), 72–81.
28. Shareef, S. M., Jahankhani, H., & Dastbaz, M. (2012). E-government stage model: Based on citizen-centric approach in regional government in developing countries. *International Journal of Electronic Commerce Studies*, *3*(1), 145–164.
29. Siregar, R. T., Sinaga, R. S., Nasution, I. R., Nasution, C., Panjaitan, F., & Modifa, I. (2020). Regional Development Environment: Implementation, Realization & Contribution of Revenue in Pematangsiantar. *IOP Conference Series: Earth and Environmental Science*, *469*(1), 12052.
30. Wonglimpiyarat, J. (2011). Government programmes in financing innovations: Comparative innovation system cases of Malaysia and Thailand. *Technology in Society*, *33*(1–2), 156–164.
31. Yinger, J., Bloom, H. S., & Boersch-Supan, A. (2016). *Property taxes and house values: The theory and estimation of intrajurisdictional property tax capitalization*. Elsevier.