

The cover features a photograph of a modern, multi-story building with a distinctive architectural style, including a large white statue in the foreground. The statue is seated and appears to be holding a book or tablet. The building has a mix of glass and concrete, with a prominent white dome-like structure on the left. The sky is blue with scattered white clouds. The overall scene is bright and clear.

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**Bureaucracy behavior in earth tax services and urban and rural building (UN-P2) (case study of Ogan Ilir Regency)**

**Comportamento burocrático nos serviços fiscais da terra e construção urbana e rural (UN-P2) (estudo de caso da Regência de Ogan Ilir)**

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# Bureaucracy behavior in earth tax services and urban and rural building (UN-P2) (case study of Ogan Ilir Regency)\*

## Comportamento burocrático nos serviços fiscais da terra e construção urbana e rural (UN-P2) (estudo de caso da Regência de Ogan Ilir)

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Raniasa Putra\*\*\*\*\*

### Abstract

Bureaucracy as the main pillar of service to the community should be able to show good and responsible behavior, so as to be able to provide the best service for people in need. This behavior will be reflected in the attitude, character and belief as a public servant not to be served but to serve. With this concept, it is hoped that the quality of service will be created because it is sourced and rooted in the behavior of the bureaucrats themselves. Bureaucratic reform is something that cannot be postponed anymore, because it involves the benefit of many people. The research method used is descriptive research with a qualitative approach. The results of this study indicate that the behavior of the bureaucracy in this case the Revenue Service of Ogan Ilir Regency in providing PBB-P2 tax services in the region has not run optimally because there are still many people, especially in rural areas who do not pay PBB-P2 taxes on time or who do not pay taxes at all. During the expiry period of tax payment due to PBB-P2 tax payments for the village community the authority to receive payment of the tax bill is submitted to the village government.

**Keywords:** bureaucratic behavior; tax service; rural; urban.

### Resumo

A burocracia como principal pilar do serviço à comunidade deve ser capaz de mostrar um comportamento bom e responsável, de modo a poder prestar o melhor serviço às pessoas necessitadas. Este comportamento refletir-se-á na atitude, no caráter e na crença de que um funcionário público não deve ser servido mas sim servir. Com este conceito, espera-se que a qualidade do serviço seja criada porque tem origem e está enraizada no comportamento dos próprios burocratas. A reforma burocrática é algo inadiável, pois

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envolve o benefício de muitas pessoas. O método de investigação utilizado é a investigação descritiva com uma abordagem qualitativa. Os resultados deste estudo indicam que o comportamento da burocracia, neste caso o Serviço de Receitas da Regência de Ogan Ilir, na prestação de serviços fiscais PBB-P2 na região não tem funcionado da melhor forma, porque ainda há muitas pessoas, especialmente nas zonas rurais, que não pagam os impostos PBB-P2 a tempo ou que não pagam impostos. Durante o período de expiração do pagamento de impostos devido a pagamentos de impostos PBB-P2 para a comunidade da aldeia, a autoridade para receber o pagamento da fatura fiscal é submetida ao governo da aldeia.

**Palavras-chave:** comportamento burocrático; serviço fiscal; rural; urbano.

## 1 Introduction

The development of a country will be successful if it is supported by a professional and trustworthy bureaucracy (Ibn Khaldun 1332-1406 AD). Almost all development programs cannot be separated from the role of the bureaucracy in its success. Therefore, efforts to improve service quality is a matter that cannot be underestimated. Good and bad bureaucratic behavior will have a broad impact on the economic, political, social, cultural and religious life of a country.

In any country, the bureaucracy has an important role in carrying out various government tasks of a country. The bureaucracy does not only carry out its role in providing services but also carries out the government's political decisions in realizing the goals and ideals of the state. The government bureaucracy has several main functions, namely ensuring security, maintaining order, ensuring justice, providing public services and improving people's welfare. The people of Indonesia always hope that the government bureaucracy will try to improve the quality of life of the community in terms of opportunities to increase the level of education, income level, provide health services, public facilities and make it easier to practice religious teachings based on the beliefs of their respective people. The people of Indonesia also hope that the government bureaucracy has a sense of love and affection for the people, likes to facilitate public affairs, is happy to see people living happily and feels sad to see the hardships, poverty and suffering of the people<sup>1</sup>.

During the New Order era, the services provided by the bureaucracy did not provide maximum service to the community, and the people felt that they were the ones serving the government. This of course creates an unfavorable stigma on the behavior and services provided by the bureaucracy to the community. This then led to a crisis of public distrust of the government and in the end caused a wave of mass action and the peak was reformation in 1998. However, since the reformation era in 1998 until now, the government bureaucracy in Indonesia still seems not to have made much significant progress. The reformation era in Indonesia was marked by changes in various aspects of life such as the political system, the legal system, including the change in the government system which was originally centralized (centralized) to a regionally autonomous government system (decentralization).

Bureaucracy is the main institution providing public services in developing countries<sup>2</sup>, while public service is a key determinant of the quality of life in the country<sup>3</sup>. If public service is defined as any service activity carried out by the government, individuals, organizations, and others (the others) in response to the demands of individuals, groups, organizations, and others (the others) that intersect with the interests of the entire population, then there are There are four dimensions contained in this definition, namely: who

<sup>1</sup> WAHYUDI, R. *Perilaku maladministrasi birokrasi dalam pelayanan publik di kota Pekanbaru provinsi Riau*. faktor penyebab dan solusinya. *Jurnal Administrasi Publik*, [s. l.], v. 12, n. 55, 2015.

<sup>2</sup> RONDINELLI, D. A. *Public administration and democratic governance*. government serving citizen. New York: United nation Publication, 2007.

<sup>3</sup> BESLEY, T. Reforming public service delivery. *Journal of African Economies*, [s. l.], v. 16, p. 127, 2007.

is served, who serves, the source of service legitimacy, and the form of service activity (which contains a series of tasks) itself<sup>4</sup>.

Bureaucracy as the main pillar of service to the community should be able to show good and responsible behavior, so as to be able to provide the best service for people in need. This behavior will be reflected in the attitude, character and belief as a public servant not to be served but to serve. With this concept, it is hoped that the quality of service will be created because it is sourced and rooted in the behavior of the bureaucrats themselves. Bureaucratic reform is something that cannot be postponed anymore, because it involves the benefit of many people<sup>5</sup>.

Government bureaucracy is an organization that has structures and procedures in achieving its goals. This indicates that the bureaucracy is an organization designed to solve administrative tasks systematically based on the sequence of individual jobs. The bureaucratic structure is colored by the characteristics and capabilities of individuals or officials as servants of the state or government and public servants who are hierarchically in accordance with the functions and responsibilities in the administration system. Thus, they are confronted and required to display behavior that is in accordance with their role as servants of the state<sup>6</sup>.

Bureaucratic behavior refers to the overall motive-based behavior in the operational processes and policies of the bureaucracy or organization. Bureaucratic behavior is a type of organizational behavior, namely behavior in operational processes and organizational policies, and has a motive. Motives in this case are the reasons that underlie behavior<sup>7</sup>. The study of bureaucratic behavior helps policy makers to better understand what motivates bureaucrats to facilitate or otherwise hinder organizational policies and operations<sup>8</sup>.

## 1.1 The concept and theory of bureaucratic behavior

Behavior is essentially a function of the interaction between an individual and his environment<sup>9</sup> where a person's behavior is not only determined by himself but is determined by how far the interaction between himself and the environment. Furthermore, Ndraha stated that behavior is the operationalization and actualization of the attitude of a person or group in or towards a situation of environmental conditions in society, nature, technology, and organization<sup>10</sup>.

Based on the description above, while still referring to the branches of science that study and their relevance to the language in the research to be carried out, namely bureaucratic behavior, the following will describe the notion of behavior. The word behavior or action has a very broad meaning, which is not only related to motor activities such as talking, walking, moving, etc. but also discussing various functions such as seeing, hearing, remembering, thinking. All of these are forms of activity that are classified as spiritual or spiritual activities. Every appearance of human life can be called a behavioral activity.

The cultural value system is a series of conceptions that live in the minds of most people, regarding what he considers important and valuable, and vice versa what he considers less important and less valuable in his life. In the value of this cultural system, the patterns of behavior or behavior are at the same time a regulator and controller. The birth of behavioral patterns as described above proves that community culture

<sup>4</sup> SYAH, Alam. Karakteristik universal pelayanan publik: sebuah tinjauan teoritik. *Jurnal Borneo Administrator*, [s. l.], p. 355, 2011.

<sup>5</sup> Kuma, R. P. Pengaruh Perilaku Birokrasi Dalam Pelayanan Publik. *Prosiding Seminar Hasil Penelitian (SNP2M)*, p. 110, 2018. KUMA, R. P. Pengaruh perilaku birokrasi dalam pelayanan publik. *Prosiding Seminar Hasil Penelitian (SNP2M)*, [s. l.], p. 110, 2018. Poliwali Mandar: Bidang Ilmu Administrasi, Akuntansi, Bisnis, Dan Humaniora.

<sup>6</sup> ZAMAN, K. K. Perilaku birokrasi terhadap kualitas pelayanan kependudukan. *Journal of Government Insight (JGI)*, [s. l.], v. 13, 2021.

<sup>7</sup> LAI, E. R. *Motivation: a literature review*. Londres: Pearson's Research Reports, 2011. Available at: <http://www.pearsonassessments.com/research>. Accessed on: 2 Mar. 2023.

<sup>8</sup> SCHMIDT, C. P. *Changing bureaucratic behavior: acquisition reform in the United States army*. Washington: Prepared for the United States Army, 2000.

<sup>9</sup> MUSTAFA, D. *Birokrasi pemerintahan*. Bandung: Bandung Alfabeta, 2014.

<sup>10</sup> PASOLONG, H. *Kepemimpinan birokrasi*. Bandung: Alfabeta, 2008.

is composed of people's behavioral habits. Thus, culture is a patterned behavior. This is reinforced by the expression of Talcott Parsons, that humans are creatures who are active, creative and evaluative in choosing various alternative actions in an effort to achieve their goals.

Behavior is very important in people's lives in order to achieve their life goals. Behavior itself is something very complex and is a result of various internal and external aspects, psychological and physical. This behavior does not stand alone, rather it is always related to public services carried out with a full sense of responsibility. According to Weber: "Bureaucracy is a system of authority that is rationally determined by various regulations"<sup>11</sup>. Thus the bureaucracy is intended to organize regularly a job that must be done by many people.

Bureaucracy for some people interpreted as a convoluted procedure, difficult and annoying. However, the other part of the bureaucracy is understood from a positive perspective, namely that people are more orderly. Order in question is order in terms of managing various resources that distribute these resources to every member of the community in excess.

According to Miftah<sup>12</sup>, bureaucracy refers to four meanings, namely: First, refers to a certain group of institutions or institutions. This understanding equates the bureaucracy with the bureau. Second, it refers to specific methods for allocating resources in a large organization. This understanding corresponds to the term bureaucratic decision making. Third, it refers to the bureau or quality that distinguishes the bureaus from other types of organizations. This understanding refers more to the static nature of the organization. Fourth, as a group of people, namely salaried people who function in the government.

The concept of bureaucratic behavior in view<sup>13</sup> can be used together with the concept of organizational behavior because basically bureaucracy and organization is a system that is supported by humans who try to achieve goals and always behave. The concept of organizational behavior according to Robbins<sup>14</sup>, is organizational behavior as a field of study that investigates the influence that individuals, groups, and structures have on behavior in organizations, with the aim of applying this kind of knowledge to increase the effectiveness of an organization.

Government bureaucracy is an organization that has structures and procedures in achieving its goals. This indicates that the bureaucracy is an organization designed to solve administrative tasks systematically based on the sequence of individual jobs. The bureaucratic structure is colored by the characteristics and capabilities of individuals or officials as servants of the state or government and public servants who are hierarchically in accordance with the functions and responsibilities in the administration system. Thus, they are confronted and required to display behavior that is in accordance with their role as state servants.

In organizations, the desired outcome of any behavior is its performance as Winardi<sup>15</sup> states that, behavior related to performance, namely behavior that is directly related to work tasks, and which needs to be carried out in order to achieve the goals of a task. Bureaucratic behavior is reflected in human behavior (bureaucrats), where a set of individual actions then transforms into group behavior, and finally becomes a representation of organizational behavior which is then interpreted as bureaucratic behavior. Bureaucratic behavior according to Ndraha<sup>16</sup>.

In relation to government, bureaucratic behavior is more emphasized in the provision of services displayed by people in organizations to achieve government goals. Bureaucratic behavior is essentially the result

<sup>11</sup> SURADINATA, E. *Pemimpin dan kepemimpinan pemerintah*. Jakarta: Gramedia Pustaka Utama, 2007.

<sup>12</sup> MIFTAH, T. *Prespektif perilaku birokrasi: dimensi-dimensi prima ilmu administrasi negara*. Jakarta: PT Raja Grafindo Persada, 2003.

<sup>13</sup> THOHA, M. *Kepemimpinan dalam manajemen*. Jakarta: PT Raja Grafindo Persada, 2002.

<sup>14</sup> ROBBINS, P. S. *Organizational behaviour*. 10. ed. Jakarta: Salemba Empat, 2008.

<sup>15</sup> WINARDI, J. *Manajemen perilaku organisasi*. Jakarta: Kencana Prenada Media Group, 2004.

<sup>16</sup> NDRAHA, T. *Budaya organisasi*. Jakarta: PT Raja Grafindo Persada, 2003.

of interactions between individuals and their organizations. Therefore, in order to understand the behavior of the bureaucracy, it is better to know in advance the individuals who support the organization. Individuals bring into the bureaucratic order, abilities, personal beliefs, expectations, needs, and experiences, and so on. These are all individual characteristics, and these characteristics will enter a new environment, such as bureaucracy.

The bureaucracy that is used as a system to rationalize the organization also has its own characteristics. If individual characteristics interact with the characteristics of the bureaucracy, then bureaucratic behavior arises. A bureaucracy is an organization that has structures and procedures to achieve its goals<sup>17</sup>. In carrying out public service duties, there are three models of bureaucratic behavior as specific behavioral patterns based on the findings, namely rationality and universality, hierarchy and discretion. These indicators show that bureaucratic behavior cannot discriminate or treat certain groups specifically or give preferential treatment because of their interests in it, besides that every service carried out should involve all functions in the organizational structure, and finally all actions and decisions are based on leadership policies. or public service purposes<sup>18</sup>.

The theory of bureaucratic behavior is a meeting between organizational elements as institutions and human behavior that runs the organization. The elements of human behavior in the bureaucracy are objective, precise, and consistent. Friedrich further stated that bureaucratic behavior is behavior that always reaches normal, appropriate and appropriate conditions. This theory indicates the behavior of the bureaucracy to disclose facts transparently, then adjust the quality of service to the level of community needs, finally emphasizing on timeliness, where punctuality is the momentum that requires service, if it is delayed then the service is considered no longer valid.

The role of the bureaucracy in ensuring the performance of the Public Service Bureaucracy is the main factor that shows the positive aspects of the bureaucracy in the context of administration in the public sector<sup>19</sup>.

The community as taxpayers must fulfill their obligations by paying taxes in accordance with the amount that has been determined on time, so that there is no accumulation of tax debt. Based on the provisions in tax regulations as well as in the tax collection system, Fiscus plays a role in carrying out tasks such as guidance, service, supervision, application of sanctions for delays in fulfilling tax obligations<sup>20</sup>.

Public services are all service activities carried out by public service providers as a fulfillment of community needs. In public services, government officials are responsible for providing the best service to the community in order to create community welfare<sup>21</sup>.

E-PBB is one form of implementation of E-Government that has been implemented by the Government. E-Government is a public service provided to the community through the use of technology and information to improve the quality of public services. Eight (8) elements of successful implementation of E-Government projects, namely political environment, leadership, planning, stakeholders, transparency/visibility, budgets, technology and innovation. E-PBB has fulfilled 8 elements of the success of the E-Government project, but there is 1 (one) element that is still not optimal, namely stakeholders. Stakeholders

<sup>17</sup> HAMZAH, O. S. Perilaku birokrasi pemerintah dalam pelayanan puskesmas di kota Makasar. *Jurnal Administrasi Publik*, [s. l.], v. 33, 2014.

<sup>18</sup> SAHLANIA, H. O. Perilaku birokrasi pemerintah dalam puskesmas di kota Makasar. *Jurnal Administrasi Publik*, [s. l.], v. 33, 2014.

<sup>19</sup> ALMASRI, L. *An investigation of the weberian notion of bureaucracy in the context of service higher education institutions*. Exeter: University of Exeter, 2011.

<sup>20</sup> ZAHRA, F.; RULANDARI, N. Analysis of community participation against taxpayer compliance in paying rural and urban land and building taxes (PBB-P2) at UPPRD Johar Baru Jakarta Period 2017-2019. *Jurnal Pajak Vokasi (JUPASI)*, [s. l.], v. 2, n. 1, p. 45-51, 2020.

<sup>21</sup> KAMARUDDIN, S.; USENG, A. Quality of public services on apparatus performance Improvement at the Benteng Village Office, Baranti District, Sidenreng Rappang Regency. *Scientific Journal of Government (Praja)*, [s. l.], v. 2, n. 1, p. 1-15, 2013. Available at: <https://jurnal.umsrappang.ac.id/praja/article/view/168>. Accessed on: 15 Mar. 2023.



include the government, private parties and taxpayers, taxpayer stakeholders are still running optimally due to low socialization and low knowledge of E-PBB applications. The linkage between the two Lamongan and Banyuwangi Regencies is in the management of PBB-P2 both through the E-PBB application consisting of data collection, billing, determination, assessment, payment and PBB-P2 services<sup>22</sup>.

Regional Original Income is one of the strategic products in the context of the development process in Indonesia, the components that are in the revenue one of which is the Regional Tax. Efforts to encourage an increase in local taxes through increased tax services. Tax service that what has been done so far can be measured using five dimensions, people, objects, environment, messages and services<sup>23</sup>.

Public Service Motivation, namely the public interest in policy making, commitment to the public interest, empathy and self-sacrifice, which consists of four indicators, only three indicators, namely commitment to the public interest, empathy, and self-esteem. sacrifice is enough. But for the employee indicators of interest only at the level of tasks and orders from the superiors of each section only. Their disinterest is caused because most of their time has been taken to carry out the given task. At this task level, employees do not have a role in political decisions making decisions because decisions are the responsibility of the leader. Employees are limited to implementing policies and expect that every licensing service can accommodate all the interests of the community and not only benefit one party. Thus, it is hoped that the principles of Public Service Motivation can be applied properly in every service, so that this can have a good impact on employees to improve their performance in providing quality services to the community<sup>24</sup>.

Poor bureaucracy, especially in the field of public services, has become a problem acute that is difficult to eliminate in the world of government. This is also experienced Indonesia, but various efforts to improve public services have been made by focusing on the competence of Human Resources<sup>25</sup>.

Regional taxes are mandatory contributions to regions that are owed by individuals or entities that are coercive in nature based on the law, with no direct compensation and are used for regional needs for the greatest prosperity of the people. Each region is given the same type of income source, but that does not mean that every region has the same amount of income in financing its authority. Regional income depends on the conditions owned by each region, for example the population, area, regional wealth, and the level of economic growth in each region<sup>26</sup>.

Public services in Indonesia are generally not good and unsatisfactory because it can test the level of community satisfaction with the implementation of basic services and can also test the level of public acceptance of implementation of development programs in Indonesia<sup>27</sup>.

The concept of bureaucratic behavior according to Aucoin<sup>28</sup> which is a combination of the concept of performance and the concept of public service. Bureaucratic performance can improve the quality of public

<sup>22</sup> HUSNIA, F. N.; HIDAYAT, K.; DEWANTARA, R. Y. Analysis of the electronic application of land and building tax (E-PBB) (study at the regional revenue service of Lamongan regency). *Journal of Taxation (JEJAK)*, [s. l.], v. 9, n. 1, p. 1-9, 2016. Available at: <http://perpajakan.studentjournal.ub.ac.id/index.php/perpajakan/article/view/259>. Accessed on: 10 Feb. 2023.

<sup>23</sup> PRASETYO, A. Measurement of local tax service quality with POEMS analysis approach. *Jurnal BPPK: Badan Pendidikan Dan Pelatihan Keuangan*, [s. l.], v. 14, n. 1, p. 56–70, 2021. Available at: <https://jurnal.bppk.kemenkue.go.id>. Accessed on: 15 Mar. 2023.

<sup>24</sup> IRAWAN, A.; FATURAHMAN, B. M. Public Services Motivation (PSM) in One Stop integrated services in Merauke Regency. *Journal of Governance*, [s. l.], v. 4, n. 2, p. 156–170, 2019. Available at: <https://doi.org/10.31506/jog.v4i2.6569>. Accessed on: 5 Feb. 2023.

<sup>25</sup> ROSAWATININGSIH, N. Front office competence in improving services at the Surabaya Madya Tax Service Office (KPP). *Journal of Governance*, [s. l.], v. 4, n. 1, p. 84–101, 2019. DOI: <https://doi.org/10.31506/jog.v4i1.5474>. Available at: <https://jurnal.untirta.ac.id/index.php/jog/article/view/5474>. Accessed on: 30 Mar. 2023.

<sup>26</sup> ARBAIYAH. *Performance of rural and urban land and building tax services (PBB-P2) in the Technical Implementation Unit of Rural and Building Taxes and Buildings (UPT PBB-P2) Serang District, Serang City*. Banten: Sultan Ageng Tirtayasa University, 2016.

<sup>27</sup> TAWIL, M.; TAWIL, Y. P.; RAHMARINI, G. M.; SALMON, I. P. P. Public services, public acceptance, and satisfaction: macro evaluation of government services in Sigi regency. *Journal of Governance*, [s. l.], v. 6, n. 1, p. 117–134, 2021. Available at: <https://doi.org/10.31506/jog.v6i1.10831>. Accessed on: 29 May. 2023.

<sup>28</sup> AUCOIN, P. The dialectics of accountability for performance in public management reform. *International Review of Administrative*

services, then by Rainey<sup>29</sup> said that bureaucratic behavior is the relationship between bureaucratic actions and the public interest which focuses more on prevalence behavior, namely the behavior of equalizing public rights to public services which focuses more on prevalence behavior, namely the behavior of equalizing public rights to public services received and not discriminating.

## 1.2 Public service concepts and theories

The term service comes from the word “serve” which means to help provide everything that is needed by others for the act of serving. Basically every human being needs service, even in extreme it can be said that service cannot be separated from human life<sup>30</sup>. Service is the process of meeting needs through the activities of other people directly<sup>31</sup>. Talking about services means talking about an activity process whose connotations are more abstract (intangible). Service is a process, the process produces a product in the form of a service, which is then given to customers. According to Pasolong<sup>32</sup>, basically, service can be defined as the activity of a person, group and/or organization either directly or indirectly to meet the needs of Hasibuan defines service as an activity of providing services from one party to another, where good service is a service that is carried out in a friendly and courteous manner. good ethics so as to meet the needs and satisfaction of the recipient. According to Lukman<sup>33</sup> argues, service is any activity that is profitable in a group or entity, and offers satisfaction even though the results are not tied to a physical product.

According to Sawiri<sup>34</sup>, there are three types of services that anyone can perform, namely:

a. Oral Services Oral services are carried out by officers in the field of Public Relations (HUMAS), the field of Information services, and other fields whose job is to provide explanations or information to anyone who needs it. In order for the oral service to be successful as expected, there are conditions that must be met by the service actor, namely:

- 1) Understand the problems that fall within the scope of their duties.
- 2) Able to provide an explanation of what is needed, smoothly, briefly but clearly enough so that it is satisfying for those who get clarity about something.
- 3) Be polite and friendly.

b. Service with Writing Service through writing is the most prominent form of service in carrying out tasks. The service system in this Information Age uses a remote service system in written form. This writing service consists of 2 (two) groups, namely, in the form of information instructions and the like, addressed to interested people, in order to make it easier for them to deal with government agencies or institutions. Second, services in the form of written reactions or requests for reports, giving/submissions, notifications and so on. The uses are:

- 1) Make it easy for all interested parties.
- 2) Avoid people who ask a lot of officers
- 3) Streamlining affairs and saving time for both parties, both officers and parties who need services.
- 4) Lead people in the right direction.

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*Sciences*, [s. l.], p. 45-55, 2000.

<sup>29</sup> RAINEY, H. G. *Understanding and managing public organizations*. 4. ed. San Francisco: Jossey-Bass, 2010.

<sup>30</sup> SINAMBELA, L. P. *Reformasi pelayanan publik*. Jakarta: Bumi Aksara, 2010.

<sup>31</sup> MOENIR, A. *Manajemen pelayanan umum di Indonesia*. Jakarta: Bumi Aksara, 2006.

<sup>32</sup> PASOLONG, H. *Teori administrasi publik*. Jakarta: Alfabeta, 2007.

<sup>33</sup> LUKMAN, S. *Manajemen kualitas pelayanan*. Jakarta: STIA LAN Press, 2000.

<sup>34</sup> SAWIRI, D. M. *Birokrasi pelayanan publi: konsep, teori dan aplikasi*. Makassar: Deepublish, 2020.

c. Services with Actions In general, services in the form of actions are carried out by officers who have expertise and skills factors. In day-to-day reality, this service cannot be avoided from verbal services, so actions and verbal services are often combined. This is because the service relationship in general is mostly done verbally, except specifically through written relationships caused by the distance factor.

Service is an activity or sequence of activities that occur in direct interaction between a person and another person or a physical machine, and provides customer satisfaction. Meanwhile, in the Big Indonesian Dictionary, it is explained that service is the thing, method, or result of the work of serving<sup>35</sup>. The term public comes from English public which means general, community, state. The word public has actually been accepted into Standard Indonesian to become public which means general, many people, crowded. The correct equivalent of the word used is praja which actually means the people so that the term civil service was born which means a government that serves the interests of all the people<sup>36</sup>.

Public service can be interpreted as providing services (serving) the needs of people or communities who have an interest in the organization in accordance with the basic rules and procedures that have been set. As stated earlier, government is essentially a service to the community. Therefore, the public bureaucracy is obliged and responsible to provide good and professional services. According to Moenir<sup>37</sup>, public service is an activity carried out by a person or group of people on the basis of material factors through certain systems, procedures and methods in an effort to fulfill the interests of others in accordance with their rights. The purpose of public services is to prepare those public services that are desired or needed by the public, and how to properly state to the public about their choices and how to access them which are planned and provided by the government.

Next according to Moenir<sup>38</sup>, public services must contain the following basic elements:

a. The rights and obligations of providers and public services must be clear and known for certain by each party.

b. The arrangement of each form of public service must be adjusted to the conditions of the community's needs and ability to pay based on the provisions of the applicable laws while still adhering to efficiency and effectiveness.

c. The quality, process and results of public services must be strived for in order to provide security, comfort, and legal certainty that can be accounted for.

d. If the public service provided by the government is forced to be expensive, then the relevant government agency is obliged to provide opportunities for the community to participate in organizing it.

With regard to professional public services in accordance with the demands of society, according to Widodo<sup>39</sup>, professional public service means public service which is characterized by accountability and responsibility from service providers (government apparatus), with the following characteristics:

a. Effective, prioritizing the achievement of what are the goals and objectives.

b. Simple, implies that the procedures/procedures for the service are carried out in an easy, fast, precise, uncomplicated manner, easy to understand and easy to implement by the public asking for services.

c. Clarity and certainty (transparent) means that there is clarity and certainty regarding:

1) service procedures/procedures;

<sup>35</sup> LIJAN, P. S. *Reformasi pelayanan publik*. Jakarta: Bumi Aksara, 2008.

<sup>36</sup> SINAMBELA, L. P. *Reformasi pelayanan publik*. Jakarta: Bumi Aksara, 2008.

<sup>37</sup> MOENIR, A. *Manajemen pelayanan umum di Indonesia*. Jakarta: Bumi Aksara, 2001.

<sup>38</sup> MOENIR, A. *Manajemen pelayanan umum di Indonesia*. Jakarta: Bumi Aksara, 2001.

<sup>39</sup> WIDODO, J. *Etika birokrasi dalam pelayanan publik*. Malang: Cira Malang, 2001.

- 2) service requirements, both technical requirements and administrative requirements;
- 3) work units and or officials who are authorized and responsible for providing services;
- 4) details of service fees/tariffs and payment procedures;
- 5) schedule of service completion time.

d. Transparency means that the procedures/procedures for the requirements of the work unit/officer in charge of the service provider, time of completion, details of time/fare and other matters relating to the service process must be informed openly so that it is easily known and understood by the public, whether requested or not. requested.

e. Efficiency, means:

1) service requirements are only limited to matters directly related to the achievement of service goals while still taking into account the integration between requirements and related service products;

2) it is prevented from repeating the fulfillment of requirements, in the event that the process of public service in question requires the completeness of the requirements of other relevant government work units/agencies.

f. Accuracy, timing, these criteria mean that the implementation of community services can be completed within a predetermined period of time.

g. Responsive, more directed at responsiveness and quickly respond to what are the problems, needs and aspirations of the people being served.

h. Adaptive, quickly resolves to what are the demands, desires and aspirations of the people served who are always experiencing growth and development.

Furthermore, according to Joko<sup>40</sup>, theoretically, there are at least three main functions that must be carried out by the government regardless of level, namely the public service function, the development function and the protection function. Public services or public services can be defined as all forms of services, both in the form of public goods and public services which in principle are the responsibility and are carried out by government agencies at the center, in the regions, and within the State-Owned Enterprises or Regional-Owned Enterprises, in the context of efforts to meet the needs of the community as well as in the context of implementing the provisions of laws and regulations<sup>41</sup>.

### 1.3 Bureaucracy and public service functions

In a country, the government with all its staff is usually known as a servant of the state and public servant. This role is expected to be realized in the provision of various types of services needed by all members of the community. The government of a country at the national level consists of various work units known as various work units known as various nomenclatures such as ministries, departments, directorate generals, agencies, bureaus, and so on which have work units throughout the territory of state power, which are also known as regional government apparatus with Various nomenclatures are also found in a province, district, sub-district, and village. All levels of the state government are government bureaucratic units which are also known as civil service<sup>42</sup>.

Among the various work units within the government, there is a division of tasks which are generally based on the principle of functionalization. In terms of service to the community, functionalization means

<sup>40</sup> JOKO, W. *Etika birokrasi dalam pelayanan publik*. Malang: Citra Malang, 2001.

<sup>41</sup> WINARSIH., R. *Manajemen pelayanan*. Yogyakarta: Pustaka Pelajar, 2005.

<sup>42</sup> SINAMBELA, L. P. *Reformasi pelayanan publik*. Jakarta: Bumi Aksara, 2008.

that every government agency acts as the main person in charge of carrying out certain and necessary functions work in coordination with other agencies. Every government agency has a customer group. Basically the government and all levels of the bureaucratic apparatus is not the only party responsible for carrying out various national development activities, but it is a fact that the roles of the government and all its staff are dominant. It is the government bureaucratic apparatus that must create a conducive climate to increase awareness and participation of various community groups, and even allocate certain resources and funds to carry out these functions, the government bureaucracy must become a reliable, tough, and professional instrument.

The task of government services in meeting the needs of the community is largely determined by the government's cultural value system and the culture of the community. The main task of the government is to provide services to the community. As long as the community has not been able to carry out their affairs or needs humanely, the government is obliged to carry out them according to the demands and needs of the community as a form of service<sup>43</sup>.

The relationship between the government and the people is the relationship between producers and consumers, where the government is the producer and the people are the consumers. Therefore, the government's obligation is to carry out the service function as well as possible so as to provide optimal satisfaction to the people<sup>44</sup> indicators to assess the performance of public organizations, among others, namely: efficiency, effectiveness, fairness, and responsiveness. The indicators used to assess organizational performance vary widely. Broadly speaking, the various parameters used to see the performance of public services can be grouped into two approaches. The first approach looks at the performance of public services from the perspective of service providers and the second approach from the perspective of service users.

The provision of services that have referred to the formal rules is considered to have fulfilled the principles of good service and the service apparatus is considered to have been consistent in applying the service law rules. It is difficult to explore further, whether the application of these principles has implications for the culture of the service bureaucracy in Indonesia which is unable to carry out service initiatives and innovations. The accountability of public service delivery in this paper is seen through performance indicators which include:

(1) service reference used by bureaucratic apparatus in the process of providing public services. These indicators reflect the service orientation principle developed by the bureaucracy towards the service user community;

(2) actions taken by the bureaucratic apparatus if there are service users who do not meet the specified requirements; and

(3) in carrying out service tasks, how far the interests of service users get priority from the bureaucratic apparatus.

Bureaucratic officials in providing public services often still apply standard values or service norms unilaterally, such as providing services that are only based on operational guidelines (guidance and implementation) so that the tendency is the weak commitment of the bureaucratic apparatus to be accountable to the people they serve. One of the factors causing the low level of bureaucratic accountability is the too long process of indoctrinating bureaucratic culture which directs bureaucratic apparatus to always look up.

So far, the bureaucratic apparatus has been accustomed to being more concerned with the interests of the leadership than the interests of the service user community. The bureaucracy never feels responsible to the public, but is responsible to their leaders or superiors.

<sup>43</sup> SUMARYADI, I. N. *Efektifitas implementasi otonomi*. Jakarta: Citra Utama, 2010.

<sup>44</sup> KUMOROTOMO, A. P. *Governance reform di Indonesia mencari arah kelembagaan politik yang demokratis dan birokrasi yang profesional*. Yogyakarta: Gava Media, 2009.

Transparency of bureaucratic information in the provision of public services is still an important issue for efforts to improve the performance of the government bureaucracy. Actions to carry out bureaucratic reform are mainly directed at efforts to increase bureaucratic efficiency, transparency, and accountability<sup>45</sup>. Transparency in the bureaucracy can have implications for increasing levels of corruption in the bureaucracy, but reforms are still being carried out at all levels of the bureaucracy. If reforms are carried out at the central bureaucratic level, it will only move corruption and central bureaucracy to regional bureaucracies. The service reference used by the bureaucratic apparatus can also show the level of accountability in providing public services. The service reference that is considered the most important by the bureaucracyan reflect the service pattern used.

An accountable service pattern is a service pattern that refers to public satisfaction as service users. Service bureaucracies in the regions still make the rules and instructions of the leadership the main reference for service delivery. The bureaucracy even seems to have not fully understood and understood the existence of a bureaucracy that still depends on the needs of the public. References to bureaucratic services in regions that still place leadership and regulations as the center of service proves that the culture or pattern of patrimonial bureaucracy still characterizes the bureaucracy in providing public services. Service officers who act on the basis of regulatory principles become rigid and do not encourage creativity in service delivery. The implementation of public services should start from the mission and vision of the service.

Responsiveness is the ability of the bureaucracy to recognize community needs, formulate community needs and aspirations. In short, it can be said that this responsiveness measures the responsiveness of the bureaucracy to the hopes, desires and aspirations, as well as the demands of service users. Responsiveness is needed in public services because it is evidence of the organization's ability to recognize community needs, develop service agendas and priorities and develop public service programs in accordance with community needs and aspirations<sup>46</sup>.

Organizations that have low responsiveness naturally have poor performance too<sup>47</sup>. In its operation, the responsiveness of public services is translated into several indicators, such as:

- (1) whether or not there were complaints and service users during the past year;
- (2) the attitude of the bureaucratic apparatus in responding to complaints and service users;
- (3) the use of complaints and service users as a reference for improving service delivery in the future
- (4) various actions of the bureaucratic apparatus to provide service satisfaction to service users; as well as
- (5) the placement of service users by bureaucratic apparatus in the applicable service system.

Complaints submitted by service users are service indicators that show that service products that have been produced by the bureaucracy have not been able to meet the expectations of service users. The responsiveness of the bureaucracy the low level is also mostly caused by the absence of real external communication development by the service bureaucracies. A real indication of the lack of effective external communication by the bureaucracy is seen in the large service gap that occurs. The service gap that occurs is an illustration of the service that occurs shows that there has not been a common perception between the expectations of service users and service providers on the quality of services provided.

The service bureaucratic apparatus seems to still open a wide communication gap with the service user community. The lack of transparency of communication and bureaucracy regarding the provision of services causes the service user community to always be in a position where there is no adequate communication

<sup>45</sup> LUBIS, A. S. Pengaruh kualitas pelayanan (service quality) terhadap kepuasan pelanggan PT. Sucofindo Batam. *Journal of Business Administration*, [s. l.], p. 1 - 4, 2017.

<sup>46</sup> DILULIO, John J. *Deregulating the public service: can government be improved?*. Washington: The Brookings Institution, 1994.

<sup>47</sup> OSBORNE, D. *Memangkas birokrasi*. Jakarta: PPM Terjemahan, 2012.

and transparency. The lack of transparency of information from the bureaucracy has frustrated many service users. Ineffective communication that has been developed by the bureaucracy shows that the bureaucracy does not yet have the awareness to improve the quality of service to the service user community. One of the ways to measure the responsiveness of public service delivery is the disclosure of information and the extent to which communication interactions exist between the bureaucracy as a service provider and the service user community.

#### 1.4 Urban and rural land and building tax (PBB-P2)

There are several kinds of understanding or definitions of land tax expressed by several experts, but in essence these various definitions have the same core and purpose. Among the experts define land and building taxes as follows: Land and building taxes are taxes levied on land and buildings. Tax subject in land and building tax is a person or entity that actually owns something over the land and/or obtains benefits over the land and/or has control and/or benefits over the building. The taxpayer of land and building tax is not necessarily the owner of the land and or building, but can also be a person or entity that utilizes the land and or building<sup>48</sup>. Land and building tax is a tax that is material in nature and the amount of tax payable is determined by the condition of the object, namely land/land and/building. The condition of the subject (who pays) does not determine the amount of tax<sup>49</sup>.

From the definitions above, it can be concluded that the building land tax is a tax imposed on land and buildings, the amount of the tax is determined by the condition of the object, namely the land/land/building.

## 2 Methods

The type of research used is descriptive qualitative research, according to Husaini<sup>50</sup>, qualitative methods are more based on phenomenological philosophy that prioritizes appreciation (*verstehen*). Qualitative research seeks to understand and interpret the meaning of an event of human behavior interaction in certain situations according to the researcher's own perspective. In this study, it provides a clear description of a phenomenon or social reality related to the problem under study, especially regarding the behavior of the Ogan Ilir Regency government bureaucracy in urban and rural land tax services.

## 3 Results

Bureaucratic behavior is a stand-alone thing, but is the result of the interaction between various aspects, such as bureaucratic aspects and individual aspects in the environment. The individual aspect leads to bureaucratic order, abilities, personal beliefs, expectations, needs, and other past experiences. These are all individual characteristics, while the characteristics of the bureaucracy consist of a hierarchical arrangement, the division of labor, the duties in certain positions, the authority and responsibility, the existence of a certain salary system, the control system. If the individual characteristics put forward interact with the characteristics of the bureaucracy, then bureaucratic behavior arises.

<sup>48</sup> SRI, V. D. *Perpajakan Indonesia*. Jakarta: Salemba Empat, 2006.

<sup>49</sup> SUANDY, E. *Hukum pajak*. Jakarta: Salemba Empat, 2005.

<sup>50</sup> HUSAINI, U. *Metodologi penelitian sosial*. Jakarta: Bumi Aksara, 2009.

From the results of research on bureaucratic behavior in providing urban and rural land and building tax services at the Regional Revenue Service of Ogan Ilir Regency, the concept of bureaucratic behavior is related to the attitudes and actions of bureaucrats in this case government officials as a result of the interaction or reciprocal relationship between the apparatus and the government. environment, namely with the service recipient community. The attitude referred to is the tendency to act or behave which is the actualization of attitudes and actions, as a response or anticipation to the tendency of motion changes that occur in certain environmental situations and conditions. Measurement of bureaucratic behavior is carried out by identifying the analysis of the five indicators as proposed by Ndrara<sup>51</sup> namely obedience, work perseverance, responsibility, job satisfaction and discipline. The need for a systematic approach to bureaucratic behavior is due to the belief that the behavior of a person, including the apparatus does not occur by chance. This behavior arises for certain reasons and is aimed at achieving certain goals which are also believed by bureaucrats to be the best, correct and harmless way and do not violate the applicable laws and regulations. The behavior shown by the bureaucracy in general can be known and predicted if there is knowledge of the officers' perceptions of certain situations and which are considered important. That behavior, sometimes looks irrational in public opinion, but if explored in depth, the apparatus has personal reasons that are understandable.

Obedience as an indicator of bureaucratic behavior is obedience which is assessed from the compliance of the bureaucracy in carrying out its duties and compliance with applicable regulations. For example, adherence to Kep.MenPan No. 81/93 which states that public services are all forms of services provided by the central/regional government, BUMN/BUMD, in the context of meeting the needs of the community, and or applicable laws and regulations. The behavior of bureaucratic obedience to these rules will be actualized with the working mindset that the presence of the bureaucracy is as a servant to the needs of the community. From the findings in the field, in general, all officers in each public service agency already know and understand the main tasks and functions that must be carried out, but it cannot be denied that there are still many obstacles faced in its implementation. These obstacles are evident as in the Regional Tax service, there are still some officers who do work outside of their main duties, with the excuse of helping family or friends to take care of their interests and or on the pretext that the work has been completed so that it is not wrong to do other work. This sometimes leads to misunderstandings between fellow officers which results in an unhealthy internal bureaucratic atmosphere because it is filled with negative sentiments which leads to the quality of public services.

The second indicator regarding the behavior of the apparatus is the persistence of work. Work persistence is the willingness to fulfill the interests of the community, the willingness to help the community and the willingness to complete the assigned tasks. There are several indicators that reflect the lack of perseverance in the work of government officials, such as long-winded services and tend to be bureaucratic, inappropriate fees, additional fees, the behavior of officials who act more as officials than public servants, discriminatory services. On the one hand, the apparatus considers that this behavior has actually become a work culture and technically the administration has to go through a rather lengthy mechanism, making it difficult to avoid such problems.

From the results of the research conducted, it is known that the mechanism of land and building tax services in rural and urban areas in Ogan Ilir Regency is currently fully billed by the village government through village heads. The bureaucratic apparatus of the Regional Revenue Service of Ogan Ilir Regency does not collect directly or indirectly. Officials of the Regional Revenue Service of Ogan Ilir Regency are not optimal in providing tax services to PBB-P2 taxpayers. With such conditions, it creates a low desire and level of public participation to pay PBB-P2 taxes. Conditions like this of course lead to ineffectiveness in PBB-P2 tax services, this is because when people receive tax invoices submitted by village officials to the community and then in paying PBB-P2 taxes, they can make payments through banks or pay the amount. the bill to the village apparatus in this case the local village head. Due to the condition of the village community area

<sup>51</sup> NDRAHA, T. *Budaya organisasi*. Jakarta: PT Raja Grafindo Persada, 2003.



which is far from being able to pay PBB-P2 taxes through banks, there are still many people who do not pay the tax bill, this is because The place for payment of PBB-P2 only uses Bank Sumsel Babel, so that people who are far from the sub-district capital have difficulty paying their PBB-P2 tax deposits on time, because to be able to pay PBB-P2 they need a fee to arrive at Bank Sumsel Babel in which is the district capital. In addition, the community also objected to paying PBB-P2 taxes through the village head, this was because when they paid taxes through the village head for receipts, proof of payment of taxes would be received in a long time and some even took months. This can eliminate public trust in village officials who are given the authority by the Regional Revenue Service of Ogan Ilir Regency to receive PBB-P2 tax payments in their villages so that as a result people are lazy to pay PBB-P2 taxes.

Based on the foregoing, according to the researcher, changes in the system as well as behavior and organizational culture can be made in providing PBB-P2 tax services to the community. A policy can be changed if one sees such conditions in the field as well as the organizational culture and behavior of the implementing apparatus. Bureaucratic behavior is: “essentially the result of the interaction of the bureaucracy as a collection of individuals with their environment”. Deviant bureaucratic behavior is more accurately seen as a “bureaucratic pathology” or a symptom of bureaucratic dysfunction (dysfunction of bureaucracy). The difficulty that arises is that theoretically it is not easy to distinguish and set boundaries between “behavior” that has been entrenched with deviant behavior that is repeated or lasts for a long time. In relation to the phenomenon of bureaucratic behavior, the position, role and function cannot be separated from individuals as officers (employees) who have perceptions, values, motivations and knowledge in order to carry out their functions, duties and social responsibilities. Human behavior in organizations determines the achievement of maximum results in order to achieve organizational goals.

Another indicator relates to the behavior of officials who act as officials rather than public servants. Officials with an official mentality always position themselves as if he is a king who must be served by the community and besides that, there are also problems that are still feudal and some are influenced by the high level of education. Officials like this think that with higher education (especially those with a master's degree), service matters are no longer their business, so this view should be straightened out, because it will damage the image of the apparatus who does not act like that. In addition to the things previously mentioned, the most vulnerable problem is discrimination. From the findings in the field, it shows that there is a reluctance from bureaucratic officials to go directly to serving PBB-P2 tax services to the community, especially for village communities, the bureaucratic apparatus prefers to hand over the affairs of PBB-P2 tax services to the local village head to collect and pay PBB-P2 taxes even though the results obtained from tax revenues for regional treasury have not been maximized from PBB-P2 tax revenues.

## 4 Conclusion

Based on the results and discussion, the researcher draws a conclusion that the behavior of the apparatus (bureaucracy) in the PBB-P2 tax service in Ogan Ilir Regency is currently not carried out optimally, this can be seen from the mechanism of tax services not being carried out directly by the apparatus (bureaucracy). in this case the Regional Revenue Service of Ogan Ilir Regency in providing PBB-P2 tax services to the community, especially for people in rural areas. In the PBB-P2 tax service, it is more left to village government officials and bureaucratic officials just waiting for the results of tax payments from the village government to the Regional Revenue Service of Ogan Ilir Regency and the results of the tax payments have not been maximized because there are still many village people who do not want to pay PBB-P2 taxes. through village government officials. This shows that the behavior of the bureaucracy in providing PBB-P2 tax services in Ogan Ilir Regency has not run optimally.

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