

## Evaluative Analysis of Advertising Rental Value Policy in South Tangerang City: Impact and Implications

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### Abstract

This study aims to evaluate the advertising rental value policy in South Tangerang City using six policy evaluation variables proposed by William N. Dunn, namely effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy. This study uses qualitative-descriptive research. This research will be conducted at the Regional Revenue Agency (Bapenda) Office of South Tangerang City. This study consists of Primary Data through in-depth interview methods with stakeholders who have the authority to rent advertising and civil servants at Bapenda who are actively involved in the focus of the research study and Secondary Data obtained from external documents as secondary data. The results of this study indicate that this policy has been running quite well, although there are still obstacles in terms of supervision and socialization to the community. Suboptimal supervision has resulted in many illegal advertisements that have not been registered or have had their broadcast period extended. Public understanding of licensing procedures and tax obligations is still lacking, thus potentially reducing the optimization of regional tax revenues.

*Keywords:* Policy Evaluation, Advertising Rental Value, Regional Tax, Policy Effectiveness, Supervision.

### A. INTRODUCTION

South Tangerang (Tangsel) is a city in Banten Province that has experienced rapid development since becoming an independent city in 2008. Located in the Jakarta metropolitan area, Tangsel continues to improve infrastructure development and public services to address the challenges of urbanization and population growth. The South Tangerang City Government will focus on four priority programs in 2024: improving the quality of human resources, developing urban facilities and infrastructure, growing investment in the trade and services sector, and innovation in governance.

South Tangerang faces various challenges, including infrastructure needs and pressure on environmental resources due to urbanization. One solution that has been implemented by the government is the development of new cities such as BSD, Bintaro Jaya, and Alam Sutera, which are becoming new growth centres in the western part of Jakarta. In addition, as part of efforts to increase regional income, advertising is seen as a promising source of income, along with the increasing development of businesses and housing in this city.

The existence of illegal advertisements without permits and advertisements whose tax period has expired but are still standing is a serious challenge to the regional income of South Tangerang City, and this condition is detrimental to tax revenue from the advertising sector. A breakthrough is needed to increase advertising tax revenue, including simplifying the requirements, mechanisms, procedures, and

bureaucracy that hinder tax collection by applicable regulations. Socialization related to advertising tax regulations is also important to increase taxpayer awareness so that regional tax revenue can increase (Aknin et al., 2022; Chen & Lin, 2021).

South Tangerang City has a strategic location for installing various types of advertisements, such as banners, billboards, and modern advertisements such as megatrons (giant LCDs). The use of this advertising media is in great demand by companies to promote their products. Although many advertisements are installed, advertising tax revenues are not comparable to the growth of these advertisements. Many companies do not take care of permits or pay advertising taxes, which has a negative impact on regional revenues.

The theory of tax compliance is the main basis for analyzing taxpayer behaviour in fulfilling tax obligations. Tax compliance is influenced by factors such as understanding the regulations, ease of procedures, and socialization carried out by the government (Chater & Loewenstein, 2023; Norman-Major, 2023). Socialization and transparency of advertising tax policies are very important to increase compliance, as expressed by (Skivington et al., 2021), and by (Roziqin et al., 2021a) which shows that the use of information technology through SIMPATDA and E-Tax can increase advertising tax revenues in Malang City.

Several relevant theories are used to understand the dynamics of advertising tax revenues in South Tangerang City. First, the Tax Compliance Theory highlights the factors that influence taxpayer compliance, such as tax awareness, understanding of regulations, and taxpayer perceptions of the fairness of the tax system (Bryhinets et al., 2020). Tax compliance can be improved through effective socialization and simple procedures, as suggested by (Dunn, 2015) who stated that taxpayers are more likely to comply when the risk of tax sanctions is clear and the tax system is transparent.

The Organizational Behavior Theory can be used to analyze the performance of tax collection institutions, such as the Regional Revenue Agency (Bapenda), in managing and increasing advertising tax revenues. This theory highlights the importance of an efficient bureaucracy, competent human resources, and the use of technology in carrying out the duties of public institutions. The application of information technology through systems such as SIMPATDA and E-Tax, as found in the research of (Rohman et al., 2020), can improve organizational performance and make it easier for taxpayers to carry out their obligations. Good Governance Theory is also relevant in this context. This theory emphasizes the importance of transparency, accountability, and public participation in government policies, including in tax collection. The application of good governance in the advertising tax collection process can encourage taxpayer compliance, reduce corruption, and increase the effectiveness of tax collection.

Urban Economic Theory also provides insight into the importance of good urban planning and local economic sustainability. In the context of the development of South Tangerang City, the existence of advertising as part of economic development can be analyzed from the perspective of how advertising affects urban space, traffic, and economic interactions between the government and the private sector. This theory

helps explain the relationship between infrastructure improvements, such as advertising, with local economic growth and its contribution to Local Revenue (PAD). This study is also supported by findings from (Toshkov et al., 2022), which show that the decline in advertising tax revenue was caused by obstacles in tax supervision and collection. This obstacle is also a concern in research in South Tangerang City, where complex bureaucracy and lack of supervision of illegal advertising are significant obstacles to increasing local revenue.

(Ali & Harjo, 2023) research also provides important insights that optimizing advertising tax collection is still a challenge due to technical constraints and policies that are not yet fully effective. (Roziqin et al., 2021b) research emphasizes the importance of the contribution of advertising tax to Regional Original Income (PAD), although this contribution is still relatively low, more intensive socialization and more effective policy implementation are needed to increase compliance and acceptance of advertising tax.

The theory of tax compliance and findings from previous studies provide a strong foundation in analyzing advertising rental value policies in South Tangerang City. Evaluation of this policy is important to ensure that the system implemented can support increased regional revenue, by considering the synergy between the government and taxpayers as well as the ease of procedures in managing permits and paying advertising taxes. This article aims to evaluate the advertising rental value policy in South Tangerang City. This study focuses on evaluating the policies implemented by the Regional Revenue Agency (Bapenda) of South Tangerang City in increasing Regional Original Income (PAD) through advertising tax, with the hope of synergy between the local government and taxpayers.

## **B. LITERATURE REVIEW**

### **1. Policy Evaluation**

Policy evaluation theory is a conceptual framework used to assess the extent to which a public policy achieves its intended objectives, evaluation not only includes measuring the results of the policy, but also the implementation process, impact, and relevance to the problems to be solved according to Policy Evaluation Theory. One common approach to policy evaluation is the Input-Output Theory, which focuses on the relationship between the resources used (input) and the results produced (output). This evaluation includes aspects of the efficiency and effectiveness of the policies implemented (Liberalesso et al., 2020).

Previous research such as that conducted by (Aknin et al., 2022) explains that policy evaluation aims to provide feedback to policymakers regarding the performance and impact of the policy so that they can make improvements or adjustments. (Ehrenberg et al., 2021; Enserink et al., 2022) also emphasize the importance of using data-based evaluation methods to evaluate the success of policies, by referring to clear and measurable performance indicators. Evaluation is often carried out to find out whether the policies implemented are relevant to the needs of

the community, whether the targets are achieved, and whether the results achieved are commensurate with the costs incurred.

Research by (Ayouba et al., 2020) on advertising tax collection shows how policy evaluation can identify obstacles in implementing tax policies, such as lack of infrastructure or supporting technology. Another study by (Su et al., 2021) also revealed that one of the results of a policy evaluation showed a decrease in advertising tax revenue, which was caused by weak supervision and a lack of enforcement of regulations. Policy evaluation is an important tool for analyzing the effectiveness of policies that have been implemented, assessing performance, and providing a basis for policymakers to make adjustments or reforms in facing new challenges.

## **2. Public Policy Implementation**

The theory of public policy implementation is a conceptual framework that helps understand how policies that have been formulated at the central or regional level are implemented effectively in practice. Public policy implementation includes a series of complex processes, from the formulation of regulations to implementation in the field. In this theory, the success of policy implementation depends on several factors, such as resources, communication, and the capacity of implementing institutions.

One relevant theory is William N. Dunn's Policy Implementation Theory, which emphasizes that policy implementation is a dynamic process involving interactions between actors involved in the policy. According to Dunn, several important aspects need to be considered in policy implementation, namely implementer compliance, responsibility, and efficiency. Implementer compliance is related to the extent to which policy actors implement policies by established regulations and procedures. Responsibility includes the ability of policy implementers to be responsible for the results and impacts of the implementation, while efficiency measures how resources are used optimally to achieve policy objectives (Kuk et al., 2021).

Previous research relevant to policy implementation shows that various challenges are often faced in its implementation. Research by (Liang et al., 2021) developed a top-down implementation model, in which they emphasized the importance of the role of central actors in designing clear and comprehensive policies, as well as ensuring that implementers at the local level understand and comply with the policy. Implementation often faces obstacles in the field, such as a lack of competent human resources, slow bureaucracy, or resistance from local actors. Another example is the research by (LEE & Cho, 2021), which emphasized that policy implementation is a process that is prone to failure if there is no good coordination between the central and local levels. They highlighted the importance of cooperation between agencies and the role of clear communication to avoid obstacles in policy implementation.

Dunn's theory is relevant because it emphasizes the need for continuous evaluation of policy implementation to identify emerging problems and make

adjustments. Dunn also emphasizes the importance of feedback loops, where policy implementers receive feedback from the community and other parties affected by the policy so that the policy can be adjusted or improved. Research by (Hochstenbach et al., 2021) also supports this view, emphasizing that policy implementers at the lower level (street-level bureaucrats) have an important role in interpreting and adjusting policies according to conditions in the field.

Implementing public policy is not only about implementing what has been formulated, but also about understanding the dynamics that occur in its implementation, and by considering implementation theory and previous research, policymakers need to ensure that the policies implemented achieve the desired goals by considering key factors such as communication, coordination, resources, and ongoing evaluation (Kraft & Furlong, 2020).

### **3. Tax**

Tax theory is a part of public economics that discusses how governments obtain revenue from taxes, as well as the impact of taxes on the economy and society. Taxes are mandatory contributions from individuals and companies to the state that are used to finance various public programs and development. One of the basic theories of taxation is the Benefit Theory, which states that individuals should pay taxes in proportion to the benefits they receive from public services. This means that the greater the benefits enjoyed from public facilities or services, the greater the taxes that must be paid.

Another relevant theory is the Ability to Pay Theory, which states that taxes should be paid based on the economic capacity of an individual or company. The higher a person's income or wealth, the higher the taxes they should pay. This principle is the basis of a progressive tax system, where tax rates increase as income increases. This theory has been adopted in many countries as a way to create social justice and redistribute wealth through tax policy (Capano & Howlett, 2020; Ngoc et al., 2023).

Previous research on taxes has also highlighted the Tax Compliance Theory, which focuses on factors that influence the willingness of individuals or companies to pay taxes. Allingham and Sandmo (1972), for example, developed a tax compliance model that suggests that taxpayers are more likely to comply if they face a high risk of being detected for not paying taxes, as well as heavy fines or sanctions. They also showed that the level of compliance can be influenced by taxpayers' perceptions of the fairness of the tax system and the effectiveness of the government's use of taxes.

(Weisbrod et al., 2023) identified various factors that influence tax compliance, such as the level of tax awareness, knowledge of tax regulations, and taxpayers' perceptions of the services provided by the government. They found that the higher the knowledge and awareness of tax benefits, the more likely a person is to comply in paying taxes.

As done by (Al-Ubaydli et al., 2021), it shows that tax compliance at the local level is often influenced by complicated bureaucratic procedures and lack of

socialization of tax regulations. This study emphasizes the need for tax policy reform to facilitate the tax payment process, increase transparency, and strengthen tax supervision. (Peng & Tao, 2022) showed that the implementation of information technology, such as an electronic tax system, can help improve taxpayer compliance by simplifying the administrative process and facilitating access to tax information. Previous theories and research on taxes highlight the importance of simplicity, fairness, and transparency in the tax system, and government efforts to strengthen supervision and increase tax awareness through education and information technology also play a key role in increasing the level of taxpayer compliance and overall tax revenue.

#### **4. Research Framework**

A framework of thought is a synthesis that describes the relationship between variables that are arranged based on the theories that have been explained. According to (Lapunte & Van de Walle, 2020), (Gaber, 2020) also stated that a framework of thought is a conceptual model that shows how theory relates to various factors that are considered important in research. In this study, the focus is on the Evaluation of Advertising Rental Value Policy in South Tangerang City. The researcher found that there were still obstacles in the implementation of this policy based on observations at the Regional Revenue Agency (Bapenda) of South Tangerang City. The policy evaluation approach according to William N. Dunn was used. This theory helps analyze policy performance by considering the extent of the impact generated by the policy. The criteria used in this evaluation include effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy. This framework of thought helps explain how William N. Dunn's policy evaluation theory is applied in policy analysis in South Tangerang City. This theory is considered appropriate to the problems identified, especially related to the implementation of public policy. This policy evaluation is expected to ensure that the policies taken by the Bapenda of South Tangerang City actually provide the benefits expected by the community.

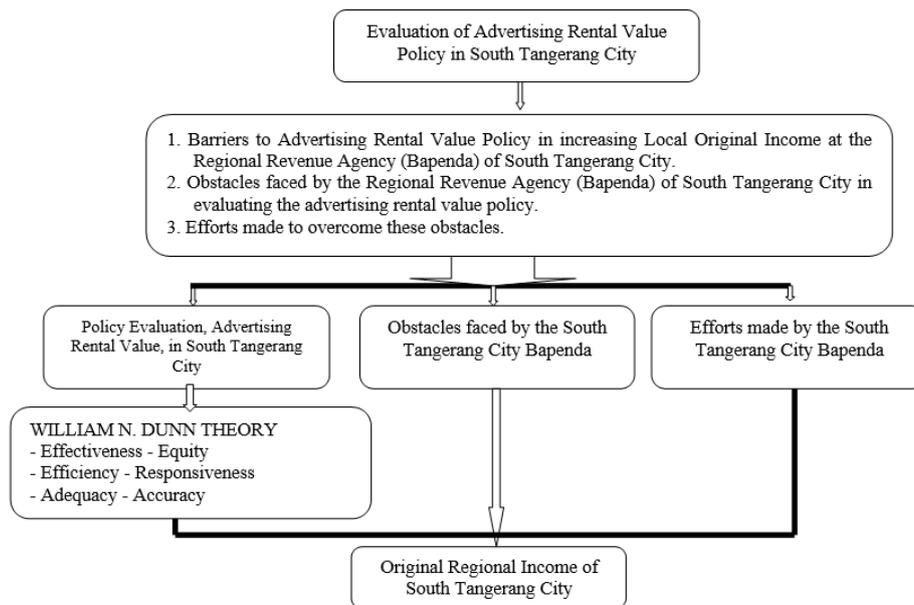


Figure 1. Research Framework

C. METHOD

This study uses qualitative-descriptive research. This study will be conducted at the Regional Revenue Agency (Bapenda) Office of South Tangerang City. This study consists of Primary Data through in-depth interview methods with stakeholders who have the authority to rent advertising and civil servants at Bapenda who are actively involved in the focus of the research study and Secondary Data obtained from external documents as secondary data. External documents contain information materials produced by the South Tangerang City Communication and Information Service when handling complaints, such as press releases, statements, and news broadcast to mass media and online media, as well as social media. Research data analysis consists of Data Collection, Data Reduction, Data Presentation and Conclusion Drawing, according to the picture below:

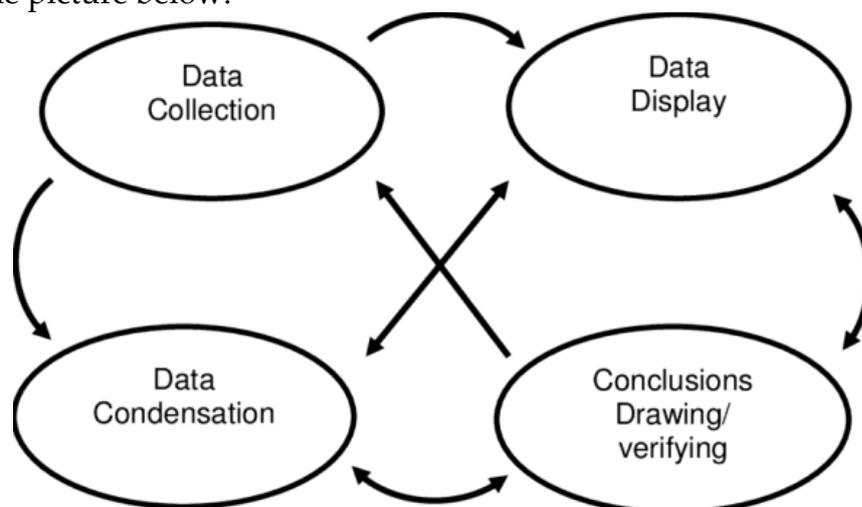


Figure 2. Model Analisis Interaktif

Source: (Gaber, 2020; Lapuente & Van de Walle, 2020)

## D. RESULT AND DISCUSSION

### 1. Effectiveness

Effectiveness is a very important concept because it can provide an overview of the success of an organization in achieving the expected goals. The effectiveness of a public policy is basically related to whether an alternative achieves the expected results (effects), or achieves the objectives of the action. In the context of implementing the current legal aid policy, it is recognized that it is not yet fully in line with the commitment of the regional government as institutionalized in regional regulations. It seems half-hearted when viewed from the perspective of the objectives and targets of the policy and is associated with the political will of management by the regional government, so that in its implementation, the legal aid policy is not yet fully effective. This is illustrated by the results of an interview with the informant as the Head of Bapenda for the City of South Tangerang, namely Ir. Mochammad Taher Rochmadi, M.Si, who in essence explained as follows:

*"If seen effectively means we see the direction, so most of these NSR from the target from year to year have been effective, but if we look at the contribution of advertising tax to the Regional Original Income (PAD) of South Tangerang City is still not optimal, still small then related to the implementation of the implementation it is also always related to licensing with joint licensing to the system used is still integrated with the SIMPONIE application so that tax licensing is still linked to operational licensing of advertising. There needs to be a clear regulation between Advertising Tax Licensing and Collection, because these are two different things, permits at PTSP and Taxes at Bapenda, in the future there needs to be a separate system for collecting Advertising Tax not depending on Simponi which is currently still integrated with permits".*

He added: "In South Tangerang City, there are commercial areas that we usually call areas, namely Bintaro, Bumi Serpong Damai (BSD) and Alam Sutera. These 3 areas have a high attraction for advertising taxes, so special attention is needed for these areas because so far supervision of them has been very lacking so that it has not been effective in increasing advertising taxes."

Rahayu Sayekti, S.STP, M.AP. as Secretary of the Regional Revenue Agency (Bapenda) of South Tangerang City said that:

*"From the NSR policy side, from the target and realization each year, more or less we say it is effective, but we review and evaluate this value every year, we see it from the contribution of revenue to the realization of the advertising target itself to the advertising taxes themselves".*

According to Faisal Rachman, S.STP. as the Head of Service and Determination of the Revenue Agency said that:

*"In my opinion, it is currently effective but related to the latest regulation stipulated with Perwal Number 78 of 2011, it still uses the old calculation, so for the following year there should be an increase or increase in the tariff for advertising tax itself".*

The policy on advertising rental values in South Tangerang City is not yet fully effective because studies are still being carried out every year, new regulations have

not been determined with certainty because they conflict with the tariffs in the old regulations, and the contribution of advertising tax has not optimally helped the Original Regional Income of South Tangerang City.

## **2. Efficiency**

Discussing the effectiveness of a public policy cannot be separated from discussing efficiency. The two concepts are closely related. This is illustrated by Dunn's opinion that efficiency is related to the amount of effort required to produce a certain effectiveness. Still according to Dunn (2004), he said that "Effectiveness is related to whether an alternative achieves the expected results (results), or achieves the objectives of the action". In other words, if effectiveness emphasizes the results or effects in achieving goals, then efficiency tends to be on the use of resources in achieving goals. This can be seen from (Ayoubia et al., 2020), that "Efficiency discusses how resources are allocated to achieve goals". The same thing was emphasized by (Dunlop et al., 2020) who stated: "We talk about efficiency when we imagine the use of our resources optimally to achieve a certain goal".

Efficiency will occur if the use of resources is empowered optimally so that a goal will be achieved. Effectiveness has a reciprocal relationship between output and goals. The greater the output contribution, the more effective a program or activity. With such a meaning, it can be said that "Efficiency means doing or doing something correctly or doing things right, while effectiveness means doing or doing something right on target or doing the right things".

In the context of the research, the policy of organizing advertising rental values in South Tangerang City has not been fully efficient as the objective of this policy. This research statement is based on the opinions expressed by informants, such as those expressed by the Head of Bapenda of South Tangerang City, namely Ir. Mochammad Taher Rochmadi, M.Si that:

*"In addition to determining the NJOPR and NSPR, we also conduct outreach to taxpayers and prospective taxpayers who organize advertising taxes, then to be efficient we collaborate with related agencies such as PTSP and Satpol PP in supervising advertising".*

Continued statement from Rahayu Sayekti, S.STP, M.AP. as Secretary of the Regional Revenue Agency (Bapenda) of South Tangerang City said that:

*"...certainly through a socialization mechanism to advertising taxpayers, both those who want to become Taxpayers or those who have become Taxpayers or those who have not become Taxpayers, then we always work together or coordinate with related Regional Apparatus Organizations (OPD) such as PTSP as the permit issuing agency to coordinate regarding matters related to the installation of advertisements and so on."*

According to Faisal Rachman, S.STP. as Head of Service and Determination of the Revenue Agency, he said that:

*"For the efforts made by Bapenda, specifically in the field of service and determination, we always conduct socialization to the implementation of advertising tax, to Taxpayers. Then*

*we also routinely coordinate with PTSP and Pol PP, stakeholders related to the implementation of advertising...”*

From the various information as explained above, it can be concluded that the efficiency of the advertising rental value policy in South Tangerang City is still not fully efficient, such as the lack of communication between stakeholders in related agencies, limited human resources or personnel in the field, and the uneven socialization carried out by the South Tangerang City Bapenda.

### **3. Adequacy**

Adequacy in public policy can be said to be the goal that has been achieved in answering the problems needed in society. Dunn stated that adequacy is related to how far a level of effectiveness satisfies the needs, values, or opportunities that give rise to problems. From the argument above, it can be concluded that adequacy is still related to effectiveness by seeing or predicting how far the existing alternatives can satisfy the needs, values or opportunities in solving the problems that occur. A similar opinion is also emphasized by Winarno (2008) in (Hochstenbach et al., 2021) as follows:

*“Adequacy determines the extent to which the desired outcome solves the problem. Appropriateness concerns the extent to which a level of effectiveness satisfies the needs, values, or opportunities that give rise to the problem. The criterion of adequacy emphasizes the strength of the relationship between policy alternatives and the expected outcomes of a policy.”*

Regarding the implementation of policies and expected results from the South Tangerang City Bapenda, seen from the adequacy variable where the evaluation of the advertising rental value policy has not been significant from the specified target. This was revealed by an informant from the Head of the South Tangerang City Bapenda, namely Ir. Mochammad Taher Rochmadi, M.Si that:

*“So to determine the target other than the NSR, if we look at it, we also have to look at the growth of the advertisement itself, yes, it is still small compared to that, but I hope that in the future, with the growth in the number of advertisements, the organizers of the advertisements, the cumulative number of advertisements will automatically increase.”*

A similar opinion was also explained by Rahayu Sayekti, S.STP, M.AP. as Secretary of the Regional Revenue Agency (Bapenda) of South Tangerang City, saying that:

*“So far the advertising tax target is significant, yes, sometimes the advertising tax target is achieved, and maybe some have not been achieved but the failure to achieve it is not too significant. Usually, these things happen because first, the process of changing advertising media usually occurs at the end of the year, so usually, it is included in the calendar or the calculation must be clear. Furthermore, several things must be observed, namely for the calculation of NSR in our city of South Tangerang, when compared to other areas, our area is still small, compared to the city of Tangerang and the city of Depok, therefore we, what is it called, always want to renew or continue to improve the definition of regulations and policies related to the mechanism for implementing NSR for advertising tax.”*

Faisal Rachman, S.STP. as Head of Service and Determination of the Revenue Agency said that:

*"The current NSR determination is still insufficient to meet the advertising tax target because every year the advertising tax target increases while the rate remains the same."*

Based on the description above, the evaluation of the advertising rental value policy and its results are acknowledged to have been achieved, but in terms of implementation it has not been fulfilled, where there are differences in calculations with areas that are too small, the growth of advertising organizers in South Tangerang City is still relatively small and the rates have not been adjusted to the new regulations.

#### **4. Equity**

Policy evaluation must be fair in the sense that all sectors and levels of society must be able to enjoy the results of the policy equally. Policies that are oriented towards equity are policies whose consequences or efforts are fairly distributed. A particular program may be effective, efficient, and sufficient if the costs and benefits are evenly distributed (Liberalesso et al., 2020). Equity focuses on the distribution of a type of program that is implemented, describing example whether the existing costs or budget can be distributed evenly to the target group in this case the public with different group categories. This is illustrated by Dunn's thinking that the criteria of equality are closely related to legal and social rationality and refer to the distribution of consequences and efforts between different groups in society.

In the context of evaluating the advertising rental value policy in South Tangerang City in general, it has been implemented in accordance with the mechanism regulated in Mayoral Regulation Number 78 of 2011 concerning advertising rental values and Mayoral Regulation Number 69 of 2022 concerning procedures for managing advertising taxes. This was stated by the Head of Bapenda for South Tangerang City, namely Ir. Mochammad Taher Rochmadi, M.Si that:

*"...The point is that we always approach taxpayers based on the area where they have not paid, we ensure that they are required to pay."*

Something similar was explained by Rahayu Sayekti, S.STP, M.AP. as Secretary of the Regional Revenue Agency (Bapenda) of South Tangerang City, saying that:

*"Actually, in terms of implementation, we have implemented it for all advertising taxpayers or taxpayers who install advertising media in the form of advertisements and so on. We only admit and realize the limitations of our human resources, because we are also a new area, a new expansion that has quite limited human resources in terms of supervision, we may also have several advertising tax objects that we have not yet charged as advertising taxpayers due to our limitations"*.

According to Faisal Rachman, S.STP. as Head of Service and Determination of the Revenue Agency, he said that:

*"So far, Bapenda has carried out data collection to the entire South Tangerang City area to the maximum, but because of the lack of human resources, we have not been hampered, perhaps many have been missed for data collection in the field, not to mention we are in contact*

*with certain community groups such as several NGOs, youth (Ormas) and thugs for advertising data collection."*

The description of the evaluation of the uneven advertising rental value policy is clearly inseparable from the influence of the effectiveness, efficiency, and adequacy of the policy itself. Likewise, effectiveness, efficiency, and adequacy will ultimately also affect the distribution of the policy. The key to this distribution is none other than justice (fairness) or fairness. In this regard, stakeholders still experience several obstacles such as coming into contact with certain community groups such as several NGOs, Community Organizations) and thugs who back companies or Advertising Organizers.

### **5. Responsiveness**

Responsiveness is concerned with how far a policy can satisfy the needs, preferences, or values of certain community groups. The success of a policy can be seen through the response of the community that responds to the implementation after first predicting the impact that will occur if the policy is implemented, as well as the response of the community after the impact of the policy has begun to be felt in the form of support/rejection. The responsiveness criterion is important because an analysis that can satisfy all other criteria (effectiveness, efficiency, adequacy, equality) still fails if it has not responded to the actual needs of the group that should benefit from the policy. Therefore, the responsiveness criterion is a real reflection of the needs, preferences, and values of a certain group against the criteria of effectiveness, efficiency, adequacy, and equality.

In the context of evaluating the advertising rental value policy in South Tangerang City, it seems to have satisfied the community, this was expressed by the Head of Bapenda of South Tangerang City, namely Ir. Mochammad Taher Rochmadi, M.Si that:

*"The implementation of the registration of advertising taxpayers is integrated with the SIMPONIE application (Online Licensing Management Information System). This is what causes several obstacles faced by taxpayers because it combines the operational permit for advertising tax with taxpayers, for advertising tax so the obstacle is that even though he has carried out advertising, it is not certain that he (the Taxpayer) can pay if before the operational permit is issued. Maybe in the future we will be able to overcome this obstacle by doing what is independent tax licensing".*

Something similar was explained by Rahayu Sayekti, S.STP, M.AP. as Secretary of the Regional Revenue Agency (Bapenda) of South Tangerang City, saying that:

*"Actually related to the implementation of advertising in South Tangerang City, especially for advertising permits, we facilitate the mechanism through online licensing, which we usually call SIMPONIE, which we usually call (Online Licensing Management Information System). However, in its implementation, yes, those obstacles will be faced by prospective Taxpayers, one of which is perhaps not all prospective Taxpayers are literate in technology and information..."*

Likewise, according to Faisal Rachman, S.STP. as Head of Service and Determination of the Revenue Agency, he said that:

*“Well, for advertising in South Tangerang City, the community or Taxpayers can register through the system owned by PTSP, namely the application name SIMPONIE or the abbreviation for Online Licensing Management Information System. In it there is a registration related to advertising tax, whether it is an extension or a new one. However, in its implementation, there must be obstacles faced by prospective Taxpayers related to SOP or procedures, and how they submit applications online, so related to the collection of advertising tax in South Tangerang we issue a policy in the form of a Perwal. Related to the determination of the position delegated to Bapenda, because those who will apply are sometimes constrained related to the management of permits at PTSP, it is in the form of IMBR or now called PBG advertising and for the effectiveness of tax collection, we determine by position.*

In the above explanation, a good policy is a policy that is in line with the aspirations and needs of the community. This is emphasized by Indiahono (2009) in (Norman-Major, 2023), that "Responsiveness is the ability of an organization to recognize the needs of the community, set service agendas and priorities, and develop public service programs according to the needs and aspirations of the community". Therefore, in the future, it is necessary to improve the advertising rental value policy that is adjusted to the real needs of the community. Such an opinion is reasonable because in any case the government is held for no other reason than to provide services to the community. In the name of service to the community, of course, there needs to be government responsiveness to its community. Moreover, good service is a service that is always improving. Policy improvements are developed according to the needs and to meet the expectations or demands of the community which are always experiencing dynamic developments.

## **6. Appropriateness**

According to (Ali & Harjo, 2023) appropriateness refers to the value or price of the program's objectives and the strength of the assumptions underlying those objectives. The criteria used to select a number of alternatives to be recommended by assessing whether the results of the recommended alternatives are a feasible choice of objectives. The appropriateness criteria are related to substantive rationality, because these criteria concern the substance of the objectives, not the means or instruments to realize those objectives.

In terms of the accuracy of the objectives, the evaluation of the advertising rental value policy in South Tangerang City is quite appropriate. This was stated by the Head of Bapenda South Tangerang City, Ir. Mochammad Taher Rochmadi, M.Si that:

*“So regional taxes are part of PAD (Regional Original Income), especially advertising tax, we directly distribute this income for development programs in South Tangerang City with the priority of education, health, infrastructure, and community empowerment, so advertising tax has a big impact on the community.”*

Something similar was explained by Rahayu Sayekti, S.STP, M.AP. as Secretary of the Regional Revenue Agency (Bapenda) of South Tangerang City, saying that:

*"Related to public welfare and others, of course, the realization of advertising tax is the same as other taxes where the income structure is included in the Regional Original Income (PAD) which is used to build, and develop the region, especially the City of South Tangerang in the form of activity programs funded through the APBD such as physical development, education and so on."*

According to Faisal Rachman, S.STP. as Head of Service and Determination of the Revenue Agency, he said:

*"Well, for this NSR policy, according to the mandate of the laws and regulations, taxes obtained from the community are used for community activities. Where in the realization of many programs, including for physical development, education, overcoming poverty, building decent houses, street lighting and others related to development in South Tangerang."*

Based on the various information that has been described above, it can be concluded that the evaluation of the advertising rental value policy, in general, has at least been by the objectives of the policy. Through this policy, the community has enjoyed the infrastructure built by the South Tangerang City Government, both physical and non-physical, it must be admitted that the implementation of this policy still needs to be improved, not only by fulfilling its obligations to its citizens maintain existing facilities and infrastructure properly.

The Regional Revenue Agency (Bapenda) of South Tangerang City uses Mayor Regulation Number 78 of 2011 concerning Advertising Rental Value and South Tangerang Mayor Regulation Number 69 of 2022 concerning Advertising Tax Management Procedures. Advertisements are usually used to introduce, recommend or praise goods, services or people, or to draw public attention to goods, services or people that are placed or that can be seen and read from a public place by consumers or the public. One of the areas where the advertisement is held can be seen in the South Tangerang City area, especially in the area of the Mayor of South Tangerang City, who must obtain a permit so that consumers of the advertisement can pay taxes in accordance with the provisions that have been set to increase regional tax revenues and especially in the receipt of advertising tax for the City of South Tangerang, especially the Mayor of South Tangerang.

In the following discussion, the researcher will analyze based on the results of the above research regarding the policy of collecting Advertising Tax at the Regional Revenue Agency (Bapenda) of South Tangerang City. In the policy of Mayor Regulation Number 78 of 2011 concerning Advertising Rental Value and South Tangerang Mayor Regulation Number 69 of 2022 concerning Advertising Tax Management Procedures. Based on research, both primary and secondary data, there are several things related to the collection of Advertising Tax in South Tangerang City, namely that public policy evaluation is part of public administration.

Regional Tax is the main potential regional revenue owed in the original regional income, the amount of regional revenue in the original regional income sector will greatly assist the government in carrying out development activities in the region

and can reduce the dependence of the regional government on the central government in accordance with the desired expectations in regional autonomy. Law number 28 of 2009 concerning Regional Taxes and Regional Retributions and as a follow-up to the implementation of regional taxation in the Bapenda of South Tangerang City, Mayor Regulation Number 78 of 2011 concerning Advertising Rental Value has been issued. In 2020-2022, the Mayor of South Tangerang experienced a decrease in taxes, especially on Advertising tax. The Advertising Tax target that had been determined was not achieved.

**Table 1. Advertising Tax Targets and Realizations 2016-2022**

| YEAR | TARGET             | REALIZATION        | PERCENT |
|------|--------------------|--------------------|---------|
| 2016 | IDR 21,000,000,000 | IDR 22,610,923,376 | 108%    |
| 2017 | IDR 18,850,000,000 | IDR 22,401,442,115 | 119%    |
| 2018 | IDR 22,000,000,000 | IDR 23,933,240,592 | 109%    |
| 2019 | IDR 25,000,000,000 | IDR 25,887,952,473 | 104%    |
| 2020 | IDR 19,000,000,000 | IDR 22,478,781,478 | 118%    |
| 2021 | IDR 25,400,000,000 | IDR 24,319,115,308 | 96%     |
| 2022 | IDR 26,400,000,000 | IDR 26,743,347,262 | 101%    |

*Source: South Tangerang City Regional Revenue Agency (2022)*

The results of the research findings that the author conducted both through open interviews, observing data or written documents that have been obtained and observations to find out about the evaluation of advertising tax policies that have been carried out to ensure that the implementation is following the desired regulations. The regulations are stated in the form of permits issued by the relevant agencies. According to William N. Dunn in Winarno (2002), it is stated that in evaluating a program or public policy, a criterion is needed to measure the success of the program or public policy, namely effectiveness, efficiency, adequacy, equality, responsiveness, and accuracy.

Public knowledge about advertising procedures. The obstacle in the advertising licensing process in South Tangerang City is from the public who do not understand the requirements for advertising in South Tangerang City. Applicants for advertising permits feel that they have provided complete advertising permit requirements, but it turns out that they are not complete after being checked by the Officer, this will be a problem, there is a difference of opinion that they feel they have submitted the files but it turns out that they have not been processed, even though the requirements are lacking, so the process of advertising licensing takes a long time.

- a. Taxpayer compliance is still lacking

There is still a lack of understanding of taxpayers regarding the advertising licensing procedures that are less understood, have not re-registered (BDU) advertising tax, the advertising broadcast period and the long process. This has led to the installation of illegal advertisements without permission.

- b. Kurangnya Pengawas Petugas terkait Pemungutan Pajak Reklame

There are still many illegal advertisements that have not been registered or have not re-registered their advertising permits. This is due to the lack of field checks that are not optimal. Based on the results of the study, there are still many Taxpayers who do not fulfill their obligations in paying taxes, there are still many advertising taxpayers who install advertisements without permits or request extensions for the installation of advertisements that have expired. Supervisory officers and tax collectors must have techniques to deal with these obstacles.

To overcome the obstacles in evaluating advertising rental value policies at the South Tangerang City Bapenda, the following efforts were made:

a. Socialization to the Community

The South Tangerang City Bapenda is conducting outreach to the public so that they become more familiar with regional taxes and the importance of paying taxes on time, one of which is by inviting active taxpayers and new taxpayers to a seminar held by the South Tangerang City Bapenda which is attended by expert speakers so that taxpayers can directly ask the speakers about regional taxes and the purpose of paying taxes.

b. Advertising Tax Supervision

Efforts made to increase the acceptance of advertising rental values are supervision of Advertising Tax. Supervision of Advertising Tax is carried out so that there are not many illegal advertisements and Taxpayers do not commit irregularities in advertising tax.

c. Imposition of Strict Sanctions

The imposition of strict sanctions on taxpayers who commit violations, and sanctions in taxation are a guarantee that tax provisions and regulations will continue to be complied with, in other words, tax sanctions are a preventive tool so that taxpayers do not violate applicable laws or regulations.

## **E. CONCLUSION**

Based on the results and analysis of this study, several important things were found. First, the evaluation using six variables (effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy) showed that the policy had been running well, although there were still several obstacles in terms of socialization and supervision. Limited human resources resulted in less than optimal supervision of advertisements, and there were still many illegal advertisements installed without permits. Public understanding of advertising licensing procedures was still lacking, which resulted in the installation of advertisements without permits or late payment of taxes. To overcome these obstacles, the Bapenda of South Tangerang City has taken several steps such as socialization to the public, increasing supervision, and imposing strict sanctions on violators, but more intensive supervision and simplification of licensing procedures are needed to increase taxpayer compliance and optimize advertising tax revenues in the city.

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