

## IMPLEMENTATION OF MEDAN MAYOR REGULATION NUMBER 51 OF 2021 ON THE PERFORMANCE OF THE HEAD OF THE ENVIRONMENT IN KELURAHAN BESAR, MEDAN LABUHAN DISTRICT, MEDAN CITY

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### ARTICLE HISTORY

**Received** : 07-07-2025

**Revised** : 15-07-2025

**Accepted** : 18-07-2025

### KEYWORDS

Keywords: Policy Implementation; Head of Environment; Public Administration; Land and Building Tax.

### ABSTRACT

This study analyzes the implementation of Medan Mayor Regulation Number 51 of 2021 in Kelurahan Besar, Medan Labuhan District, with a focus on the role of environmental heads in optimizing Land and Building Tax (PBB) revenue. Based on Edward III's policy implementation model, policy success is influenced by communication, resources, disposition (implementing attitude), and bureaucratic structure. This study employs a descriptive qualitative method, utilizing data collection techniques that include interviews, observations, and documentation of informants, comprising village heads, neighborhood heads, government section heads, and community members. The study's results indicate that the implementation of this policy still faces several obstacles, including the lack of systematic socialization, limited work facilities, low performance-based incentives, and a lack of coordination among agencies. In addition, low public tax awareness, mainly due to post-pandemic economic conditions, further worsens the effectiveness of policies. The solution includes technical guidelines, training, incentives, coordination, and performance evaluation to optimize Medan Mayor Regulation Number 51 of 2021 and increase Regional Original Revenue (PAD).

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### INTRODUCTIONS

Local governments play a crucial role in enhancing the performance of government apparatus, including at the level of the head of the environment, which serves as an extension of the government in delivering direct services to the community (Husni et al., 2022; Rahayu et al., 2022). The head of the environment is not only responsible for

population administration services, but also has a role in maintaining public order and optimizing Land and Building Tax (PBB) revenue as part of the Regional Original Revenue (PAD) (S. R. Hasibuan & Angelia, 2022; Kadir, 2018). One of the regulations governing the role of the Head of the Environment in the City of Medan is the Mayor of Medan's Regulation Number 51 of 2021, concerning the Position, Duties, and Functions of the Head of the Environment in the City of Medan (Medan, 2021). This regulation confirms that the head of the environment has a responsibility in public services and supports government policies in increasing PAD. However, during its implementation, various challenges have arisen, ranging from limited resources and a lack of coordination and training to low public awareness of tax payments.

The city of Medan, as one of the largest cities outside Java Island with a population of 2,527,050 people spread across 21 sub-districts, 151 urban villages, and 2,001 neighborhoods, has challenges in efficient and innovative government management to support optimal public services (Labuhan, 2022). Kelurahan Besar in Medan Labuhan District, with a population of 40,079 people and an area of 496.7 hectares, is one of the areas with high population mobility. Therefore, the role of the head of the environment is crucial in population administration, regional order, and the optimization of Land and Building Tax (PBB) revenue. However, data on the realization of UN revenues for 2019-2023 shows fluctuations in achievements, indicating that environmental heads still face obstacles in increasing taxpayer awareness; therefore, the implementation of their duties in supporting regional revenues needs further evaluation.

The following table shows the target and realization of PBB revenues in the Besar Village over the past five years:

**Table 1 PBB revenue data of Besar Village, Medan Labuhan District for 2019-2023**

Year	UN Targets	Realization of the United Nations	Percentage Achievement
2019	IDR 4,5 Billion	IDR 3,8 Billion	84,44%
2020	IDR 4,5 Billion	IDR 3,9 Billion	86,88%
2021	IDR 5,4 Billion	IDR 4,1 Billion	75,92%
2022	IDR 5,5 Billion	IDR 4,5 Billion	81,81%
2023	IDR 5,6 Billion	IDR 4,6 Billion	82,14%

(Source: Medan Labuhan District PBB Revenue Realization Report Data, 2019-2023)

From the table, it can be seen that although the UN revenue target increases annually, the percentage of realization still fluctuates and has not yet reached the optimal target. In 2021, for example, it reached only 75.92% of the target, the lowest percentage compared to previous years. This indicates that there are obstacles to the implementation of Medan Mayor Regulation Number 51 of 2021, particularly in encouraging awareness and compliance among taxpayers at the environmental level.

The implementation of Medan Mayor Regulation Number 51 of 2021 in Besar Village still faces several obstacles, especially in building taxpayer awareness. Although environmental heads are expected to increase public compliance with the Land and Building Tax (PBB), the low achievement of tax realization indicates that socialization remains ineffective. In addition, the coordination and capacity of the head of the environment in supporting this policy are still limited due to the lack of access to taxpayer data, technology support, and technical guidance (FIKRI, 2018; Mohd. Ibn Afandi, 2011; Nasution et al., 2019). The evaluation of the head of the environment also focuses more on

population administration services, whereas the optimization of UN revenue has not been the primary leading indicator. In addition, post-pandemic socio-economic challenges also affect people's tax payability, making environmental heads faced with a dilemma between enforcing tax obligations and considering the economic conditions of residents (Nurjanah, 2013; Sianipar et al., 2023; Siregar et al., 2023). Therefore, further studies are needed to evaluate the effectiveness of this regulation and find solutions to increase the role of environmental heads in optimizing regional tax revenues.

Previous research indicates that the implementation of public service policies continues to face various obstacles in their effectiveness and implementation. Rahmadani (2021) found that, despite the implementation of Mayor of Medan Regulation No. 37 of 2020, the efficiency of birth certificate services through the SIBISA application has not been optimal, necessitating an increase in online registration. Hasibuan et al. (2021) examined the function of the head of the environment in public services in Sidorejo Hilir Village, based on Medan City Regulation No. 9 of 2017. They found that, despite the policy's implementation, the lack of administrative information and inadequate training for the head of the environment remain obstacles. Meanwhile, Mahdani (2022) examined the implementation of Regulation No. 50 of 2017 concerning civil servant discipline at the Batu Bara Regency Regional Secretariat, which shows that the lack of socialization and effective communication hinders the implementation of work discipline within ASN. These three studies suggest that the implementation of public policies is often constrained by aspects of socialization, resources, and technical effectiveness, providing a reference for analyzing the implementation of Medan Mayor Regulation No. 51 of 2021, which aims to optimize the role of environmental heads.

This study aims to analyze the Implementation of Medan Mayor Regulation Number 51 of 2021 in large villages, identify factors inhibiting its implementation in large villages, and assess the Implementation of Medan Mayor Regulation Number 51 of 2021 based on the Edward III Model

## METHODS

This research was conducted at the Besar Village Office, which is located at Jalan Pancing I No. 10, Kelurahan Besar, Medan Labuhan District, Medan City, with implementation in 2023. This location was chosen because it has direct relevance to the research focus on the implementation of Medan Mayor Regulation Number 51 of 2021 regarding the performance of environmental heads. This research employs a qualitative descriptive method, which, according to Sugiyono (2017), aims to describe the phenomenon in depth based on field facts, adopting a post-positivist approach. The researcher acts as the main instrument in collecting data to understand how the policies that have been set affect the performance of the head of the environment in carrying out his duties. The purposive sampling technique was employed to select the informants, comprising the Lurah Besar as the key informant, four heads of the environment as primary informants, one head of the government section, and four residents as additional and supporting informants.

The data collection techniques employed in this study included observation, in-depth interviews, and documentation. Observations were conducted openly to directly observe administrative services in the villages, while in-depth interviews employed question guidelines prepared to explore informants' understanding of policy implementation. Documentation includes recording, taking photos, and collecting official archives related to Medan Mayor Regulation Number 51 of 2021. The collected data were analyzed using Miles, Huberman, and Saldana's techniques (1994), which include data reduction, presentation of data in the form of a descriptive narrative, and drawing conclusions based on the patterns of research findings. To maintain the validity of the data, triangulation of sources and methods is employed, involving the comparison of information from various informants and the combination of observations, interviews, and documentation. Additionally, peer debriefing involves academics or experts to enhance the validity of the findings. With this approach, the research is expected to provide a comprehensive and credible picture of the implementation of policies on the performance of environmental heads in Kelurahan Besar.

## RESULT AND DISCUSSION

### Implementation of Medan Mayor Regulation Number 51 of 2021 in Kelurahan Besar

The implementation of Medan Mayor Regulation Number 51 of 2021 in the Besar Village still faces various challenges that hinder the effectiveness of policies. Based on Edward III's policy implementation model, the success of policies is influenced by four main aspects: communication, resources, disposition (the attitude of implementers), and bureaucratic structure. Based on the findings in the field, communication between the village and the head of the environment remains suboptimal. Zeithaml et al. (1990) emphasized that effective communication in an organization has a significant effect on the clarity of duties and responsibilities. In this context, although socialization has been carried out through coordination meetings and WhatsApp groups, the material presented remains general. It lacks depth, particularly about the management of the Land and Building Tax (PBB). The lack of understanding of environmental issues by the technical aspects of the policy has an impact on the low effectiveness of implementation. Additionally, socialization within the community about the role of the head of the environment in generating tax revenue is also minimal, resulting in a limited public understanding of the strategic importance of the head of the environment in supporting the Regional Own Revenue (PAD). This aligns with the theory of public service motivation (Perry & Wise, 1990), which posits that the effectiveness of public services is influenced by the extent to which communication can foster public awareness and participation in implemented policies.

From the aspect of resources, the limitation of facilities and infrastructure is the main obstacle in the implementation of this policy. According to the resource-based view theory (Barney & Hesterly, 1991), the successful implementation of policies is highly dependent on the availability of physical, human, and organizational resources. However, in this study, it was found that the head of the neighborhood did not have an office or workspace, and was not equipped with work devices such as laptops, printers, or access to the population database system and taxpayer data. They still use personal facilities in carrying out their duties, including for communication with the community. Furthermore, the lack of an operational budget further complicates the task of the head of the environment in implementing this policy. In terms of human resources, the number of ward heads, as many as 23 people, has diverse educational backgrounds, but most of them lack technical understanding related to tax administration. The technical training provided is only conducted once at the beginning of the appointment, without any further debriefing, which limits its impact on their ability to carry out tasks related to tax management and population administration optimally. This indicates that the available resources are insufficient to support the effectiveness of policy implementation, as Lipsky (2010) affirms in the concept of street-level bureaucracy, where policy implementers at the field level require adequate support and training to carry out their duties properly.

The disposition or attitude of the implementers is also a significant obstacle to the implementation of this policy. Based on expectancy theory (Vroom, 1964), an individual's work motivation is influenced by the expectation of rewards earned. However, the study found that most environmental heads do not consider optimizing UN revenues as their primary responsibility. Their focus is more on population administration services, such as managing ID cards and certificates, rather than tax management. The lack of performance-based incentives and rewards also causes neighborhood heads to be less motivated to play an active role in driving tax awareness in their neighborhoods. From the perspective of bureaucratic structure, coordination between the head of the neighborhood and the village remains informal, often relying on direct communication or WhatsApp without a systematic coordination mechanism. The absence of a standard performance reporting format related to UN revenues makes the task of the head of environment in optimizing PAD unclearly documented. In addition, the responsibility for managing the United Nations is still fragmented between the head of the environment, the head of the government section, and the sub-district tax officer, without a clear synergy. This reveals a weakness in the bureaucratic structure, as explained by Weber (1947) in his theory of rational bureaucracy, which emphasizes the need for a clear and well-organized coordination system to implement sound policies.



Based on the evaluation results, it can be concluded that the implementation of Medan Mayor Regulation Number 51 of 2021 in Kelurahan Besar is still suboptimal. The biggest obstacles come from ineffective communication, limited resources, weak motivation of implementers, and bureaucratic structures that do not support a tax performance-based evaluation system. Therefore, improvements are needed in the coordination system, including increasing the capacity of environmental heads through technical training and better resource allocation, to ensure that the implementation of this policy runs optimally. This aligns with Edward III's policy implementation theory, which emphasizes that policy success depends on the synergy between communication, resources, implementing disposition, and bureaucratic structure in supporting the effectiveness of implementation.

### **Factors Inhibiting the Implementation of Medan Mayor Regulation Number 51 of 2021 in Besar Urban Village**

Based on the research results, several key factors hinder the implementation of Medan Mayor Regulation Number 51 of 2021, affecting the performance of environmental heads in optimizing the Land and Building Tax (PBB). These barriers align with Edward III's policy implementation model, which emphasizes the importance of communication, resources, disposition, and bureaucratic structure in achieving policy success.

One of the main obstacles is budget limitations, where the head of the environment does not have special operational funds for the socialization of the United Nations and the collection of taxpayer data. This is contrary to the resource-based view theory (Barney & Hesterly, 1991), which posits that an organization's effectiveness is highly dependent on the availability of resources. Without an adequate budget, the head of the environment has difficulty carrying out his duties optimally. The solution is to provide performance-based operational funds to support increased tax revenue.

Furthermore, low technical capacity is a significant obstacle to the implementation of this policy. Some of the heads of the environment do not have a sufficient understanding of the regional tax administration system and the mechanism of collecting taxpayer data. Technical training is only given once at the beginning of the term, without further coaching. In fact, according to the theory of street-level bureaucracy (Lipsky, 2010), policy implementers at lower levels require technical expertise to effectively translate policies in the field. Therefore, continuous training and a mentoring system from the Regional Revenue Agency (Bapenda) are needed to improve the competence of environmental heads.

The lack of incentives for environmental heads is also the cause of low motivation in optimizing tax revenue. Expectancy theory (Vroom, 1964) posits that individuals are more motivated when they perceive a direct relationship between their performance and the rewards they receive. However, in this study, it was found that environmental heads do not get performance-based incentives, so they consider the management of the UN only as an additional task. A solution that can be applied is to provide bonuses based on tax revenue achievements, performance certificates, or honorarium increases for environmental heads who succeed in increasing UN revenue.

In addition, weak vertical coordination between the heads of the environment, sub-districts, and Bapenda leads to a lack of periodic evaluation of the UN's achievements at the environmental level. Communication is done chiefly through WhatsApp groups, lacking a structured reporting mechanism. Weber (1947). In rational bureaucratic theory, it emphasizes that an effective organization requires a clear communication hierarchy and a formal reporting system. Therefore, it is necessary to establish a monthly coordination forum and a UN achievement reporting format to ensure transparency and accountability of the duties of the head of the environment.

Finally, low public tax awareness is an external challenge that worsens the implementation of this policy. According to the theory of tax behavior (Fischer et al., 1992), tax compliance is influenced by economic, social, and psychological factors. Many citizens consider the UN not a priority, especially in the post-COVID-19 pandemic economic conditions. To improve tax compliance, it is necessary to develop community-based socialization strategies and incentives for taxpayers who pay on time.

### **Analysis of the Implementation of Medan Mayor Regulation Number 51 of 2021 Based on the Edward III Model**

The results of the analysis using the Edward III policy implementation model show that the implementation of Medan Mayor Regulation Number 51 of 2021 in Kelurahan Besar, Medan Labuhan District, is not optimal. There is a gap between policy-mandated normative tasks and practice in the field. The success of policy implementation is influenced by four main aspects: communication, resources, disposition, and bureaucratic structure. In this study, these aspects still face obstacles and have an impact on the effectiveness of the head of the environment's performance.

#### **1. Ineffective Communication**

According to Edward III (1980), policy communication must be clear, consistent, and understandable by implementers, with written technical guidelines and effective feedback mechanisms. However, this study found that the socialization of Medan Mayor Regulation Number 51 of 2021 was only carried out once, in a formal manner, with oral instructions provided without standard technical guidelines. As a result, the understanding of the environment varied, in line with the findings of Mazmanian and Sabatier (1980), which state that the lack of clarity in policy communication hinders implementation. The suggested solution is the preparation of written guidelines and periodic socialization to ensure that the head of the environment understands their role in a more structured way.

#### **2. Limited Resources**

According to Edward III, policy implementation depends on the adequacy of resources, such as facilities, budget, and human resource capacity. However, this study reveals that the head of the neighborhood in Kelurahan Besar operates without adequate facilities, relies on personal tools, and lacks access to the population database system or taxpayer data. This hinders the effectiveness of the socialization and collection of the United Nations. In terms of human resources, the educational background of the head of the environment is diverse, and training is only given once without further coaching. According to the theory of street-level bureaucracy (Lipsky, 2010), policy implementers at the lower level require sufficient skills to effectively implement policies. A solution that can be implemented is the provision of regular training and the improvement of work facilities for the ward head.

#### **3. Low Disposition (Implementation Commitment)**

According to Edward III, the attitude of the implementer greatly determines the effectiveness of the policy. If there is no commitment or motivation, it is difficult for policies to achieve optimal results. In this study, the low appreciation of environmental leaders, both in terms of financial incentives and non-material awards, led them not to prioritize the task of optimizing the United Nations. As per Vroom's expectancy theory (1964), work motivation is influenced by the relationship between effort, results, and rewards. Without performance-based incentives, UN tasks are considered an additional burden with no real benefit, so the ward head focuses more on population administration. A workable solution is to provide performance-based incentives for environmental heads who succeed in increasing UN revenue.

#### **4. Unsupportive Bureaucratic Structure**

In the Edward III model, a clear bureaucratic structure supports the effectiveness of policy. Still, the implementation of Medan Mayor Regulation Number 51 of 2021 does not yet have an evaluation mechanism based on UN revenue. The performance evaluation of neighborhood heads still focuses on population administration, whereas their contribution to PAD is not a leading indicator. According to Weber's theory of rational bureaucracy (1947), organizational effectiveness depends on hierarchy, standard rules, and systematic coordination. However, this study shows that there is no SOP that regulates the coordination of environmental heads with urban villages, sub-districts, and Bapenda, causing the task of optimizing the United Nations to be fragmented. The solution needed is to build a PBB performance-based evaluation system and develop clear SOPs regarding the duties of environmental heads in supporting regional tax revenues.

#### **5. External Challenges: Low Tax Awareness**

The implementation of this policy also faces external challenges in the form of low public tax awareness, particularly in the Big Village, which is dominated by a lower-middle-class economy. Many citizens consider the UN a low priority, especially following the COVID-19 pandemic. According to the theory of tax behavior (Fischer et al., 1992), tax compliance is influenced by economic, social, and psychological factors, so that low public compliance is not only due to a lack of information, but also limited payability. The head of the neighborhood faces a dilemma between enforcing tax rules and maintaining good relations with residents. To overcome this, community-based socialization strategies and tax discussion programs can be implemented, as well as incentives for tax-paying citizens to gradually increase compliance.

## CONCLUSION

The implementation of Medan Mayor Regulation Number 51 of 2021 in the Besar Village has not been optimal due to ineffective policy communication, limited resources, low motivation of environmental heads, and unsupportive bureaucratic structures. Minimal socialization and a lack of technical guidelines resulted in a varied understanding among the neighborhood heads. In contrast, limited work facilities and inadequate technical training hindered the effectiveness of their duties. In addition, performance evaluation still focuses on population administration without considering the achievement of UN revenue as the leading indicator.

The lack of performance-based incentives makes environmental heads less motivated to optimize tax revenue. Coordination with sub-districts and Bapenda is also still weak, lacking a precise evaluation and reporting mechanism. In addition, the low public tax awareness, mainly due to post-pandemic economic conditions, further worsens the implementation of this policy.

To increase the effectiveness of policies, more systematic socialization, improved facilities, and technical training for environmental heads are necessary, as are performance-based incentives. Additionally, establishing a coordination forum and evaluation system based on UN achievements can help clarify the responsibilities of environmental leaders in supporting the optimization of PAD.

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Volume 14 No. 1. Mei 2025

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