

Analysis of The Implementation of The Cirebon City Regulation on Local Taxes and Local Fees

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ABSTRACT

Local Own-Source Revenue (Pendapatan Asli Daerah/PAD) is a key fiscal component of a region, as it reflects the socioeconomic conditions of the community as well as the region's growth and self-reliance. In an effort to increase PAD, the Cirebon City Government issued a new policy regarding local tax and retribution rates through Cirebon City Regional Regulation (Peraturan Daerah/Perda) No. 1 of 2024. However, the implementation process has not proceeded as anticipated; social unrest has emerged as a result of the substantial increase in Land and Building Tax (Pajak Bumi dan Bangunan Perdesaan dan Perkotaan/PBB-P2), which reached 1,000% and has been perceived as an excessive burden on the community. This study aims to analyse the implementation of this policy using William N. Dunn's policy evaluation theory, which encompasses six criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy. The methodology employed is qualitative descriptive, utilising direct observation, documentation, and interviews with the Regional Revenue and Finance Agency (Badan Pengelolaan Keuangan dan Pendapatan Daerah/BPKPD) and taxpayers. The research results indicate that this policy effectively increased local own-source revenue (PAD) by 20.09% in 2025; however, it remains suboptimal with respect to the criteria of responsiveness, accuracy, and equity. Challenges in implementation also persist in relation to effectiveness, adequacy, and efficiency. In response to escalating social unrest, the local government ultimately revised the regulations pertaining to PBB-P2 by the end of 2025. It is recommended that the government increase the intensity of public outreach, ensure equitable access to technology, and strengthen the competencies of implementing staff in order to balance fiscal interests with public welfare, and that a formal complaint-handling mechanism be established to serve as a basis for periodic policy improvements.

INTRODUCTION

Here is the proofread passage with corrections applied and technical terms italicised where appropriate, with paragraph form retained:

Regional autonomy in Indonesia refers to the rights, powers, and responsibilities of autonomous regions to regulate and manage governmental affairs and the interests of the local community based on the principle of decentralisation. Its constitutional basis is found in Article 18, paragraph (1) of the 1945 Constitution (Undang-Undang Dasar 1945/UUD 1945), which — as amended — stipulates that the Unitary State of the Republic of Indonesia (Negara Kesatuan Republik Indonesia/NKRI) consists of autonomous regions that have the fundamental right to regulate and manage their own governmental affairs and the interests of

the local community in accordance with the principle of the broadest possible autonomy. This is reinforced by Law No. 23 of 2014 on Regional Government and Law No. 1 of 2022 on Financial Relations Between the Central Government and Local Governments (*Hubungan Keuangan antara Pemerintah Pusat dan Pemerintah Daerah/HKPD*), both of which require the optimisation of local revenue through taxes and retributions and designate PAD as the primary source of funding for autonomous regional development.

These fiscal authorities constitute a key element in local government administration, enabling local governments to manage and regulate local taxes and retributions (Burnama, 2022; Grace et al., 2022). Conceptually, local taxes are mandatory contributions made by residents to the local government without direct compensation, imposed by law and used to fund local government operations and development (Ponto, Pioh, & Tasik, 2016; Purnamasari & M., 2019). Local retributions, meanwhile, are payments for specific services or permits provided by local governments (Agustini et al., 2022). Both serve as the main pillars of Local Own-Source Revenue (*Pendapatan Asli Daerah/PAD*), which is not only vital for financing development and public services but also serves as an indicator of a region's fiscal autonomy. Regional fiscal dynamics frequently prompt local governments to adjust tax rates and tax bases as strategic instruments for enhancing financial capacity. However, such adjustment policies often encounter the complex socioeconomic realities of the community, where increased tax burdens can trigger resistance if perceived as disproportionate and insufficiently responsive to residents' economic capacity (Fatmariyanti & Fauzi, 2023; Rahmawati, 2024). This phenomenon highlights a critical juncture in the governance of local fiscal policy, where the objective of increasing local revenue as mandated by the principle of autonomy — must be balanced with the principles of justice, fairness, and social sustainability, in accordance with the spirit enshrined in the law.

Cirebon City Regional Regulation (*Peraturan Daerah/Perda*) No. 1 of 2024 on Local Taxes and Local Retributions was established as a new legal framework to optimise local own-source revenue (PAD), following the enactment of Law No. 1 of 2022 on Financial Relations Between the Central Government and Local Governments (*HKPD Law*). Normatively, this regional regulation is intended to improve upon previous regulations namely Law No. 8 of 2009 and Regional Regulation No. 3 of 2012 to streamline administrative processes and enhance local fiscal capacity to fund development and public services.

The implementation of Cirebon City Regional Regulation No. 1 of 2024 on Local Taxes and Retributions has sparked social unrest due to an increase in the Rural and Urban Land and Building Tax (*Pajak Bumi dan Bangunan Perdesaan dan Perkotaan/PBB-P2*), which the public considers disproportionate. The principal complaints concern rate increases deemed extreme — reaching up to 1,000% — and perceived as burdensome and insufficiently sensitive to residents' economic conditions (Rakyat Cirebon.id, 2025; Tempo, 2025). This situation highlights a gap between local policy objectives and the community's response and capacity.

Wisnu Aji (2025), in his thesis titled "The Implications of Cirebon City Regional Regulation No. 1 of 2024 on Local Taxes and Retributions for the Socioeconomic Conditions of Cirebon City Residents," identifies a dilemma in its implementation. On one hand, this regulation is effective in increasing PAD targets. On the other hand, the policy has the potential to impose excessive economic burdens on low-income communities and Micro, Small, and Medium Enterprises (*Usaha Mikro, Kecil, dan Menengah/UMKM*), which could lead to social

inequality and tax evasion. Although the study identifies potential impacts, it has two fundamental limitations: first, its normative-religious approach (Fiqh Siyasa) is not complemented by a systematic and measurable framework for evaluating public policy performance; and second, it does not delve into an in-depth analysis of the implementation process or the factors determining its success or failure at the operational level. In other words, there is an analytical gap between problem identification and policy performance evaluation that could otherwise yield actionable recommendations for improvement.

Research on the implementation of Cirebon City Regional Regulation No. 1 of 2024 on Local Taxes and Retributions has become urgent for several reasons. A surge in property tax bills of up to 1,000% has sparked mass protests among residents, threatening socioeconomic stability and public confidence in regional autonomy. Without an in-depth evaluation of the causal factors — including insufficient public outreach, the mismatch between progressive tax rates and residents' purchasing power, and coordination challenges between the City Council and the executive branch — the potential for similar conflicts to recur may hinder the optimisation of PAD, which is essential for infrastructure development. This urgency is further heightened by the 2026 Regional Budget (Anggaran Pendapatan dan Belanja Daerah/APBD) targets, in which the findings of this research can serve as a basis for policy revision recommendations to enable the local government to better balance fiscal interests and public welfare.

The research gap addressed by this study is fourfold. First, no prior study has comprehensively evaluated Cirebon City Regional Regulation No. 1 of 2024 using William N. Dunn's six-criteria evaluation framework. Second, previous research has not simultaneously examined the implementation process, social responses, and policy adjustments following public protests. Third, most prior studies have focused on quantitative relationships between tax variables and PAD without in-depth qualitative analysis of implementation challenges and community perceptions. Fourth, the specific context of Cirebon City, with its unique socioeconomic characteristics, has not been adequately addressed in the local tax literature. The Cirebon City Government's decision to revise the regulation by 29 December 2025 additionally provides a natural experimental context for analysing policy adjustment processes.

Based on the above conditions, this study aims to analyse the effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy of the implementation of the regional regulation. The focus is on examining the fundamental reasons for the policy reform, analysing the socioeconomic responses and dynamics that emerged following its implementation, and identifying any policy follow-up measures or adjustments made in response to public protests. The research findings are expected to provide empirical evidence and constructive policy recommendations, while complementing previous studies with a more systematic and measurable evaluative approach.

METHOD

The research method used in this study is a qualitative approach (Erickson, 1968 in Anggito, et al 2018) Qualitative research is a type of research that aims to identify and describe the activities carried out and the impacts of those actions; it is explained narratively, detailing the steps taken and the outcomes resulting from those actions on people's lives, using qualitative descriptive methods (Sugiyono 2017 in Septiani, et al 2022) Qualitative descriptive

method: a method that portrays, describes, and presents the phenomena under study as they actually are, based on the circumstances and conditions at the time the research was conducted.

The data was collected through direct field observations and interviews with the primary informants in this study: Ms. Yeti Sunarti of the Regional Finance and Revenue Management Agency (DPKPD), taxpayers Mr. Bagas, Ms. Ichda, and Ms. Nur Athiyah, as well as supporting informants from the MSME sector, Ms. Tiffany and Ms. Itha, who were selected through purposive sampling and supported by physical, non-physical, or visual documentation related to the research subject.

The analysis of the collected data was conducted using descriptive analysis, which allows researchers to systematically describe and analyze the data. The analysis process consists of three concurrent stages: data reduction, data presentation, and drawing conclusions or verification. The fact that these activities occur simultaneously means that data reduction, data presentation, and drawing conclusions or verification are interrelated and occur repeatedly, forming a cycle and interaction from before, during, and until the end of the process and after the data is collected in a parallel manner, thereby building a general understanding known as analysis. Subsequently, conclusions will be drawn to answer the research questions and provide a comprehensive understanding of the research topic (Nurdewi, 2022) The data validation technique used in this study was triangulation. This method involves using external sources of information to verify or compare the research data that has been collected.

RESULTS AND DISCUSSION

Based on research on the implementation of Cirebon City Regional Regulation No. 1 of 2024 on Regional Taxes and Levies, the author found that the implementation of this new policy is a mandate from the central government aimed at consolidating all regulations regarding taxation and levies into a single regional regulation as an effort to streamline administration, align with the Regional Tax and Levy Law (UU HKPD), improve previous regulations, and increase Regional Original Revenue (PAD) by tapping into local revenue derived from local taxes and fees. This indicates that the government aims to facilitate the public and increase Local Own-Source Revenue (PAD) as part of the effort to achieve fiscal autonomy for Cirebon City, reducing its reliance on central government funds. Fiscal autonomy in a region or area is one of the indicators of economic success, signifying that the region is growing and developing; this can attract investors and improve public service infrastructure.

Based on the results of a study, the implementation of Cirebon City Regional Regulation No. 1 of 2024 on Regional Taxes and Levies has succeeded in increasing Local Own-Source Revenue (PAD) in accordance with the objectives of the regulation. However, the impact of the sharp increase has left the public unable to pay their bills or even reluctant to pay taxes. The implementation of this regulation has drawn significant criticism and protests from the public due to the magnitude of the increase. The public continues to seek the repeal or amendment of this Local Regulation.

As of December 29, 2025, the Cirebon City Government finally revised Cirebon City Regional Regulation No. 1 of 2024 on Regional Taxes and Levies, specifically Article 9 regarding PBB-P2, reducing the initial maximum rate from 0.5 percent to 0.2–0.3 percent, with a maximum increase of 20 percent (Kompas Tv, 2025 & Cirebon City Council, 2025).

The implementation of a local regulation cannot be assessed as successful or unsuccessful without clear performance indicators. The following is an analysis of the implementation of Cirebon City Local Regulation No. 1 of 2024 on Local Taxes and Fees using William N. Dunn's theory:

Effectiveness

According to William N. Dunn in (Loupatty et al., 2022) Effectiveness is an alternative measure of achieving a desired outcome or impact, or of achieving predetermined objectives following the implementation of an activity; it relates to aspects of technical rationality and is always measured in terms of units of product or service. In the implementation of public policy, effectiveness can be assessed through the success in achieving the objectives and targets previously established in the public policy. Meanwhile, effectiveness, according to (Faradiba, et al 2021). The completion of a task is not only measured by the achievement of a goal but also by the timeliness of that achievement. Based on this, a policy can be considered effective not only by the achievement of a goal but also by the timeliness of achieving the results or outcomes established by the public policy.

Based on the above understanding, it can be concluded that if, during the implementation of a policy, the results or impacts of that policy approach the established targets within the specified timeframe, then the policy can be considered highly effective. However, if a policy fails to produce the expected results or outcomes within the specified timeframe and fails to address the problems currently faced by the public, it can be said that the policy has not been implemented effectively.

The effectiveness of the policy analysis in question refers to the achievement of the expected outcomes of Cirebon City Regulation No. 1 of 2024 on Local Taxes and Fees, as assessed in terms of time and expected results. Based on Cirebon City Regulation No. 1 of 2024 on Local Taxes and Local Levies, Part Two, Purpose and Objectives, Paragraph (2), which states: "The purpose of this regulation is to optimize local revenue to support the duties of the City Government in the fields of development, governance, and improving public welfare, as well as to generate local revenue derived from local taxes and local levies.". (Cirebon City Regulation No. 1 of 2024)

The results of the data and information collection above indicate that the implementation of Cirebon City Regulation No. 1 of 2024 on Local Taxes and Local Levies is effective in increasing Local Own-Source Revenue (PAD). Based on data from the 2025 Regional Revenue and Expenditure Budget (APBD), the Local Own-Source Revenue (PAD) budget of the Cirebon City Government, West Java Province, reached Rp779.88 billion. This figure represents a 20.09% increase compared to the previous year's PAD budget (Databox, 2026). However, while the increase in local revenue (PAD) has met expectations, it has been accompanied by a sharp decline in public trust. Many citizens have complained and feel that the government is not considering the needs of ordinary people in the current economic climate; as a result, a significant number of people have delayed their tax payments or have outright refused to pay due to the high tax rates.

Efficiency

According to William N. Dunn (2003) in (Loupatty et al., 2022) Efficiency refers to the amount of effort required to achieve a certain level of effectiveness. Efficiency is synonymous with economic rationality, which is the relationship between effectiveness and effort, typically

measured in monetary terms. Similarly, efficiency, according to (Fatmariyanti & Fauzi, 2023) refers to the amount of resources required to achieve a certain level of effectiveness. Efficiency is the relationship between effectiveness and resource use. A policy that achieves the highest level of effectiveness at the lowest cost is called efficient.

Based on the results of a study on the implementation of the Cirebon City Regional Regulation on Regional Taxes and Levies—considering the regulation’s effectiveness in increasing local revenue and the rapid advancement of digitalization within the public service bureaucracy—all services can now be conducted digitally (online), so that currently, the collection or payment of property tax (PBB) can be done online through e-wallet applications such as Shopee, GoPay, Dana, or via banking channels. This digitalization reduces the use of time, human resources, and costs incurred.

Adequacy

Adequacy refers to the alignment between the effectiveness achieved and the actual level of need fulfillment, to determine whether the output is sufficient to resolve the root cause of the problem. This concept of adequacy relates to effectiveness by considering success in meeting values, needs, and opportunities in resolving existing problems. In the context of the Implementation of the Cirebon City Regulation on Local Taxes and Local Levies, adequacy measures the extent to which the outcomes of the implemented policy are capable of resolving problems and meeting public needs through the relationship between results and problem-solving.

In theory, Cirebon City Regulation No. 1 of 2024 on Local Taxes and Fees was issued to meet the need to align with local fiscal regulations—specifically the Law on Local Government Finance (UU HKPD)—to increase local revenue (PAD) to meet the needs of the local budget (APBD) through the optimization of taxes and fees, and to restructure local government-owned enterprises to make them more efficient. Textually, the implementation of Cirebon City Regulation No. 1 of 2024 on Regional Taxes and Levies is quite comprehensive; however, many regions still face limitations in human resources and technology. Consequently, these efforts have not yet met the desired standards, so the policy objectives have not been fully realized. Furthermore, the rate increases imposed on the public often do not correspond directly to improvements in service quality that the public can actually experience.

Based on the above explanation, it can be concluded that the implementation of Cirebon City Regional Regulation No. 1 of 2024 on Regional Taxes and Levies, in terms of its formulation or conceptual framework, meets the requirements of fiscal adequacy indicators; however, in terms of implementation, it has not yet fully met the adequacy indicators necessary to resolve issues and meet public needs. The regulation still faces challenges regarding the adequacy of facilities and infrastructure, professional bureaucratic human resources, and public infrastructure.

Equity

Equity in the context of public policy refers to a planned and systematic effort by the government to distribute resources, opportunities, services, and the fruits of development fairly and evenly across all segments of society and regions. Equity does not mean dividing the same amount equally among everyone, but rather ensuring that every individual receives rights and services commensurate with their level of need, in order to reduce social, economic, and development disparities between regions. William N. Dunn also noted that equity refers to the

extent to which the outcomes, benefits, or costs of a policy are distributed fairly and equitably among various social groups. In the context of implementing Cirebon City Regional Regulation No. 1 of 2024 on Regional Taxes and Levies, equity can be interpreted as the principle of fairness in the distribution of the tax burden and the benefits of development, ensuring social justice in tax collection so that Regional Original Revenue (PAD) can be redistributed evenly for the welfare of the community.

Research findings reveal that the equitable implementation of Cirebon City Regulation No. 1 of 2024 on Local Taxes and Fees still requires further attention, as there remain disparities in the tax burden imposed on the public—particularly MSMEs and the lower-middle class. MSME operators feel that the tax and fee burdens under this regulation are a heavy burden on their businesses because micro/small businesses are treated the same as medium/large businesses, and the lower-middle class feels that the tax burden imposed is unreasonable given the amount of income they earn.

In today's digital age, the use of internet banking or online payments has become commonplace, as online payment methods simplify and streamline the payment process. However, if access is not widespread and not everyone keeps pace with digital advancements—for example, older adults—this could potentially create disparities.

Responsiveness

According to Nanur et al., (2025), responsiveness is a key evaluative criterion because an analysis that satisfies all other criteria — effectiveness, efficiency, adequacy, and equity — still falls short if it fails to address the actual needs of the groups intended to benefit from a policy. In the context of public policy, responsiveness, as defined by William N. Dunn, refers to the extent to which a policy or its implementation is able to address, meet, and satisfy the needs, preferences, or values of the target group — in this case, the public and taxpayers.

Based on the results of the study on the implementation of Cirebon City Regional Regulation (Peraturan Daerah/Perda) No. 1 of 2024 on Regional Taxes and Retributions, the responsiveness indicator — as measured by tax compliance among taxpayers — shows that local own-source revenue (PAD) has increased in line with the effectiveness criterion. However, public acceptance of the regulation's implementation remains in an adjustment phase. The public continues to demand the repeal or revision of the regulation, arguing that the tax increases are excessively high, with average increases reaching 150% and surges of up to 1,000% in certain areas. In response, the government has taken proactive measures by offering tax incentives and discounts ranging from 50% to 70% to mitigate public concerns. However, the provision of these discounts has not succeeded in quelling public objections and protests, as residents have continued to demand revision or repeal of the regulation by filing a judicial review petition with the Cirebon City District Court and seeking mediation between community representatives and the Cirebon City Government (Wewara RCTV Cirebon, 2025).

On 29 December 2025, the Cirebon City Government convened a plenary session to deliberate on the amendment of Cirebon City Regional Regulation No. 1 of 2024 on Regional Taxes and Retributions. Three consecutive plenary sessions were held on that single day. The first session involved the presentation of the draft regulation by the Regional Regulation Drafting Committee (Badan Pembentukan Peraturan Daerah/Bapemperda) of the Cirebon City Regional People's Representative Council (Dewan Perwakilan Rakyat Daerah/DPRD), followed by general deliberations by the factions. The second session comprised the

presentation of explanations regarding the Draft Regional Regulation on the Amendment of Local Taxes and Retributions, the delivery of the Cirebon Mayor's opinion, and the DPRD's response to that opinion. The third and final session included the agenda item of voting on the draft regulation amending Regional Regulation No. 1 of 2024 on Local Taxes and Retributions. With respect to adjustments to the Land and Building Tax (Pajak Bumi dan Bangunan/PBB), the maximum rate was reduced from the initial 0.5% to a range of 0.2%–0.3%, with a maximum annual increase capped at 20%.

Accuracy

Accuracy according to (Loupatty et al., 2022) is an indicator assessed by examining the original objectives of a policy in relation to its target group. The alignment between the intended objectives and the outcomes of program implementation constitutes the program's success. Has the objective been realized through program implementation and does it meet the expectations of the program's designers? In the context of public policy, the accuracy indicator is often referred to as fit; or, according to William N. Dunn, it is the extent to which the results or impacts of implementing the policy or regulation actually solve the underlying problem intended to be addressed and provide benefits commensurate with the effort or costs incurred.

Based on the research findings, the implementation of Cirebon City Regulation No. 1 of 2024 on Local Taxes and Fees, based on quarterly NJOP assessments and flexible NJKP, demonstrates high accuracy in the collection of PBB-P2, BPHTB, and fees, supported by electronic SPPT/SPTPD. However, the precision is relatively low due to suspected formal irregularities (flawed legislative process), so the results or impacts of the policy's implementation have not yet fully resolved the underlying issues intended to be addressed nor provided benefits commensurate with the effort or costs incurred.

CONCLUSION

The implementation of Cirebon City Regional Regulation (Peraturan Daerah/Perda) No. 1 of 2024 on Local Taxes and Retributions represents a strategic effort by the government to streamline administrative processes and enhance local fiscal autonomy, thereby reducing reliance on central government transfers. Research findings indicate that, technically, this policy is effective in achieving the target of increasing local own-source revenue (PAD); however, it demonstrates a low level of social responsiveness, as the magnitude of the tax burden increases has triggered social unrest and mass protests among the public.

In terms of adequacy, this policy has achieved fiscal success — evidenced by a 20.09% growth in local revenue — yet it remains inadequate with respect to the quality of human resource competencies and the equitable distribution of digital technology infrastructure at the grassroots level. Disparities also persist, as micro and small enterprises feel overburdened by being treated on equal terms with large-scale enterprises in the collection of taxes and retributions. With regard to accuracy, the policy is considered inappropriate, as the extreme tariff rates are not aligned with the economic conditions of the community. Although service efficiency has improved through digitalisation, the policy's effectiveness in the field continues to face constraints owing to limited human resource competencies and an uneven distribution of technological infrastructure.

The implications of these findings have compelled the local government to revise Cirebon City Regional Regulation No. 1 of 2024 on Local Taxes and Retributions, reducing

the maximum Land and Building Tax (Pajak Bumi dan Bangunan/PBB) rate from 0.5% to a range of 0.2%–0.3%, with a maximum annual increase capped at 20%, in order to adjust rates to a level more consistent with the community's socioeconomic conditions and stability.

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