Abstract

This study aims to analyze the implementation of non-cash payment technology (TERANO) in paying land and building taxes in Monggolito Village, using George C. Edward III's policy implementation theory. The background of the study is based on obstacles to the implementation of the TERANO system such as low digital literacy, public stigma, and limited facilities and infrastructure. The method used is qualitative with a case study approach. Data collection techniques through interviews, observations, and documentation. The results of the study show that the implementation of the TERANO system has not been optimal. The four indicators in Edward III's theory of communication, resources, disposition, and bureaucratic structure have not been implemented effectively. The communication indicator is limited to socialization and is not evenly distributed. The resource aspect, both human resource readiness and facilities and infrastructure, is still not supportive. The implementer's disposition indicator shows a lack of commitment and limited access to technology, and the bureaucracy indicator shows a lack of understanding of the procedures and flow of using TERANO.TER

Keywords: *TERANO, Land and Building Tax, Implementation*

Abstrak

Penelitian ini bertujuan untuk menganalisis implementasi teknologi pembayaran nontunai (TERANO) dalam pembayaran pajak bumi dan bangunan di Desa Monggolito, menggunakan teori implementasi kebijakan George C. Edward III. Latar belakang penelitian didasari oleh hambatan penerapan sistem TERANO seperti rendahnya literasi digital, stigma masyarakat, dan terbatasnya sarana dan prasarana. Metode yang digunakan kualitatif dengan pendekatan studi kasus. Teknik pengumpulan data melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan implementasi sistem TERANO belum berjalan optimal. Keempat indikator dalam teori Edward III komunikasi, sumber daya, disposisi, dan struktur birokrasi belum terlaksana secara efektif. Indikator komunikasi terbatas pada sosialisasi dan belum merata. Aspek sumber daya, baik kesiapan sumber daya manusia maupun sarana dan prasarana, masih belum mendukung. Indikator disposisi pelaksana menunjukkan kurangnya komitmen dan keterbatasan akses teknologi, serta indikator birokrasi menunjukkan kurangnya pemahaman prosedur dan alur penggunaan TERANO.

Kata kunci: TERANO, Pajak Bumi dan Bangunan, Implementasi