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QUALITY OF ADVERTISING TAX SERVICES AT THE REGIONAL REVENUE AGENCY OF NORTH MOROWALI REGENCY

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Abstract

This study analyzes the quality of advertising tax services at the Regional Revenue Agency (Bapenda) of North Morowali Regency. The agency's 2025 Community Satisfaction Survey scored 88.51 (very good), but covers all services rather than advertising taxpayers' experience. Using a qualitative case study, data were collected through in-depth interviews with eight purposively selected informants (three officials and five taxpayers), field observation and review of fifteen documents, including five years of SIMPATDA registration and assessment records. Data were analyzed interactively and interpreted through the SERVQUAL dimensions, the Gap Model and the New Public Service perspective. The findings show that the service has a solid foundation in transaction security, system-based calculation, non-cash payment and courteous, non-discriminatory staff. However, gaps remain in every dimension: the absence of a specific service standard and SOP, dependence on wet signatures of officials, irregular counter attendance, assessment letters without calculation details and data-entry errors (reliability); uneven frontline technical knowledge (assurance); limited waiting facilities, outdated computers, no backup power and no online registration (tangibles); and passive, escalation-dependent responses without status notifications (responsiveness). Empathy is the strongest dimension. Recommendations include a dedicated service standard, electronic signatures, frontline training and online registration with notifications.

Keywords: Advertising Tax, Local Tax Administration, Public Service Quality, Regional Revenue Agency, SERVQUAL

INTRODUCTION

Public service is a central function of government because it directly concerns the fulfilment of citizens' needs and rights. Law Number 25 of 2009 on Public Services requires that services be delivered on the principles of public interest, legal certainty, equal rights, professionalism, participation, non-discrimination, openness, accountability, timeliness, speed, ease and affordability. Government is therefore expected not only to provide services but to ensure they are of good quality, accessible, transparent and responsive to users' expectations.

Regional taxation is one such service. Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments gives regencies and cities the authority to manage their own revenue sources in order to strengthen fiscal independence, and the advertising tax is one of the taxes under regency authority. In North Morowali Regency, the advertising tax is regulated by Regional Regulation Number 9 of 2023 as amended by Regional Regulation Number 1 of 2025 and implemented through Regent Regulation Number 35 of 2024. Its objects range from billboards, videotrons and banners to stickers, leaflets, mobile, aerial and floating advertisements, while some forms are exempted, such as business name signs meeting certain criteria and non-commercial government, political, social or religious messages. The amount payable depends on the type, zone, cigarette or non-cigarette category, size, duration and Advertising Rental Value (Nilai Sewa Reklame, NSR). As a result, the advertising tax service is not merely the receipt of payment but a chain of administrative interactions (information, consultation, registration, verification, assessment, payment, collection and complaint handling) in which taxpayers need clear explanations and legal certainty.

The Regional Revenue Agency (Badan Pendapatan Daerah, Bapenda) of North Morowali Regency is responsible for this service. Its 2025 performance report (LKjIP) identifies several problems (Badan Pendapatan Daerah Kabupaten Morowali Utara, 2025b): the limited capacity of tax collection officers to meet public demand for quality service, ineffective revenue governance, sub-optimal collection of tax arrears, inaccurate tax databases,

limited outreach, low use of information systems and a shortage of competent staff. In contrast, the agency's 2025 Community Satisfaction Survey (Survei Kepuasan Masyarakat, SKM), conducted on 1–20 September 2025 with 44 respondents, produced an overall index of 88.51 (category A, very good) (Badan Pendapatan Daerah Kabupaten Morowali Utara, 2025a). Only 12 respondents (27.27%) were advertising tax users, so the index cannot be read as a measure of advertising tax service quality. The survey also revealed variation among its nine elements: facilities and infrastructure scored lowest (2.88), followed by service completion time (3.27), staff behaviour (3.41) and service product specification (3.43). Respondents complained of slow service, limited printers and waiting-room seats, power outages, air-conditioning problems and the need for a generator.

The SKM and the LKjIP thus describe different things: general satisfaction on one hand and organizational problems on the other. Neither explains in depth how advertising taxpayers experience the physical evidence, reliability, responsiveness, assurance and empathy of the service. The SERVQUAL model developed by Parasuraman, Zeithaml and Berry is suitable for filling this gap because it frames service quality as the comparison between expected and perceived service across exactly these five dimensions (Parasuraman et al., 1988; Parasuraman et al., 1990). This study therefore asks: how is the quality of advertising tax services at Bapenda of North Morowali Regency? Its objective is to analyze and describe in depth the quality of the service on each SERVQUAL dimension, identify what already works well and what does not, and understand the factors behind those conditions, so that the findings can inform service improvement.

LITERATURE REVIEW

Public Service Quality in the New Public Service Perspective

Public administration has shifted from the efficiency orientation of New Public Management toward the New Public Service (NPS) paradigm, which positions citizens rather than customers at the centre of public action. Denhardt and Denhardt (2015) argue that public officials should serve rather than steer, pursue the public interest, value people and not just productivity, and recognize that accountability is not simple. From this perspective, taxpayers are not merely objects of revenue collection but citizens entitled to clear information, certainty and respectful treatment (Rosenbloom et al., 2015; Pasolong, 2019). Hardiyansyah (2018) adds that public service quality depends on the ability of providers to meet established service standards, covering clarity of procedures, certainty of completion time, staff competence, openness of information and adequacy of facilities, while Pasolong (2019) stresses that the final judgment of quality lies with the citizens who receive the service.

The SERVQUAL Model and the Gap Model

Parasuraman, Zeithaml and Berry define service quality as the degree of discrepancy between customers' expectations and their perceptions of the service received. If perceived service meets or exceeds expectations, quality is judged good; if it falls short, quality is judged poor (Parasuraman et al., 1988). The model operationalizes quality through five dimensions: tangibles (physical facilities, equipment, staff appearance and information media), reliability (the ability to perform the promised service accurately and consistently), responsiveness (willingness to help users and provide prompt service), assurance (knowledge, courtesy and the ability to inspire trust and confidence) and empathy (caring, individualized attention). The accompanying Gap Model identifies the organizational sources of poor quality: Gap 1 between user expectations and management perceptions, Gap 2 between management perceptions and service standards, Gap 3 between standards and actual delivery, and Gap 4 between delivery and external communication (Parasuraman et al., 1990). Although developed for business, SERVQUAL has been widely applied in the public sector because citizens also judge government services on the basis of their own experience (Hardiyansyah, 2018; Pasolong, 2019). In this qualitative study, the five dimensions are used not to produce scores but as an analytical lens for exploring taxpayers' experiences and service practices.

Advertising Tax as a Local Public Service

Regional taxes are compulsory contributions owed to regional governments by individuals or entities under law, without direct compensation, and used for regional needs (Ismail & Enceng, 2019; Saidi, 2020). Under Law Number 1 of 2022, the advertising tax is levied on the staging of advertisements and is administered under an official assessment system, in which the amount owed is calculated and determined by the regional government through a Regional Tax Assessment Letter (Surat Ketetapan Pajak Daerah, SKPD) (Irwanto et al., 2024; Iftitah, 2023). Because the taxpayer depends on the authority to determine the amount, the clarity, accuracy and transparency of the assessment process become core elements of service quality (Muthowif & Sofyah, 2026).

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Previous Studies and Research Gap

Nauliana et al. (2025) examined tax system services at Bapenda of Pekanbaru City using SERVQUAL qualitatively and found that service was generally good but constrained by manual systems, long queues, long completion times and limited use of digital technology. Apriani and Sadad (2022) studied advertising permit services at the same agency and found that quality was fairly good but limited by human resources, under-used service technology and low public understanding of procedures. Nusran et al. (2024) combined SERVQUAL with Importance Performance Analysis at Bapenda of Jeneponto Regency and found that reliability carried the largest gap. These studies addressed general tax services, advertising permits or quantitative satisfaction measurement in other regions. None has examined advertising tax administration services qualitatively, through a case study combining taxpayer and official perspectives with analysis of assessment records, in the context of North Morowali Regency. This study addresses that gap.

METHOD

This study used a qualitative approach with a case study design. A qualitative approach was chosen because service quality involves processes, interactions between officials and taxpayers and organizational conditions that must be understood in their natural context (Marshall & Rossman, 2016; Sudaryono, 2021). A case study allows a contemporary phenomenon to be examined in depth within its real-life context using multiple sources of evidence (Yin, 2009). The research was conducted at Bapenda of North Morowali Regency, located in the Bumi Nangka Office Complex, Kolonodale, Petasia District, Central Sulawesi Province, in 2026. The unit of analysis was the quality of advertising tax administration services, covering information, registration, assessment, payment and related administration, analyzed through the five SERVQUAL dimensions.

Eight key informants were selected purposively on the basis of their knowledge and direct experience of the service: three officials of Bapenda at strategic, technical and frontline levels, and five advertising taxpayers running businesses in Kolonodale and Ganda-Ganda (Table 1). The number of informants was guided by data saturation, that is, data collection stopped when the information showed recurring patterns and no significant new information emerged.

Table 1. Key Informants

Code	Position	Role in the Study
Inf-1	Head of the Regional Revenue Agency	Strategic and policy level
Inf-2	Head of Registration, Data Collection and Assessment Division	Technical and operational level
Inf-3	Advertising tax operator (about 2 years in post)	Frontline service provider
TP-1	Advertising taxpayer, entrepreneur (Ganda-Ganda)	Service user
TP-2	Advertising taxpayer, civil servant (Kolonodale)	Service user
TP-3	Advertising taxpayer, entrepreneur (Kolonodale)	Service user
TP-4	Advertising taxpayer, civil servant (Kolonodale)	Service user
TP-5	Advertising taxpayer, entrepreneur (Kolonodale)	Service user

Source: Primary research data, 2026.

Data were collected through three techniques. First, semi-structured in-depth interviews were conducted face to face, recorded with the informants' consent and supported by field notes. Second, direct observation was carried out on service facilities, service flow and interactions between counter staff and taxpayers, using an observation guide and field notes. Third, a documentation study reviewed fifteen documents, including laws and regulations, the Decree of the Head of Bapenda Number 188.4/3.a/BAPENDA/III/2025 on standard operating procedures, the 2025–2029 Strategic Plan, the 2025 LKjIP, the 2025 SKM report, the consolidated Budget Realization Reports for 2023–2025 and the advertising tax registration and SKPD registers recorded in the Regional Revenue Management Information System (SIMPATDA) from 2022 to October 2026.

Data were analyzed using the interactive model of Miles et al. (2014), which consists of data condensation, data display and conclusion drawing and verification, carried out iteratively from the start of data collection. Credibility was strengthened through source triangulation (officials versus taxpayers) and technique triangulation (interviews, observation and documents). Findings were then interpreted using the SERVQUAL dimensions, the Gap Model and the New Public Service perspective.

RESULTS AND DISCUSSION

Overview of Advertising Tax Administration

Under Regent Regulation Number 6 of 2024, Bapenda is a Type A agency comprising a secretariat, four divisions (Registration, Data Collection and Assessment; Outreach and Collection; Objections; and Balancing Funds and Revenue Sharing), technical units and functional groups. The Strategic Plan and LKjIP, however, still display the organizational chart of the repealed Regent Regulation Number 40 of 2018, which indicates that planning documents have not been synchronized with the current regulation (Badan Pendapatan Daerah Kabupaten Morowali Utara, 2025b, 2025c). The agency has 68–69 personnel (44–45 civil servants or contract government employees and 22–25 non-permanent staff). Its listed facilities include 12 desktop computers, 15 laptops, 11 printers, one server, 12 air conditioners and only one set of waiting chairs and one sofa.

The advertising tax is assessed by the agency through an SKPD using the following formula, in which the Strategic Location Value (NSL) accounts for zone, viewing angle, road class and installation height:

$$\text{Advertising Tax} = \text{Tariff (25\%)} \times \text{Advertising Rental Value (NSR)} \quad (1)$$

$$\text{NSR} = \text{NSL} \times (\text{Size} / \text{Media Unit}) \times \text{Duration} \times \text{Advertising Unit Price} \quad (2)$$

Advertising tax revenue reached Rp99.49 million in 2023 (99.49% of the Rp100 million target), Rp337.88 million in 2024 and Rp315.11 million in 2025, exceeding the target in both of the latter years (Pemerintah Kabupaten Morowali Utara, 2026). Table 2 summarizes the SIMPATDA records for 2022 to October 2026.

Table 2. Advertising Tax Registration, SKPD Issuance and Assessed Value in SIMPATDA, 2022–October 2026

Period	New Objects Registered	SKPD Issued	Total Assessed Value (Rp)	Average per SKPD (Rp)
2022	504	529	77,913,000	147,284
2023	437	627	130,610,000	208,309
2024	121	359	355,927,950	991,443
2025	63	282	290,096,050	1,028,709
Jan–Oct 2026	63	240	385,017,775	1,604,241
Total	**1,188**	**2,037**	**1,239,564,775**	**608,525**

Source: Advertising tax registration data and SKPD register, SIMPATDA, Bapenda of North Morowali Regency (2022–October 2026), processed by the author.

Four empirical patterns emerge from these records. First, the number of SKPDs fell from 627 in 2023 to 240 by October 2026 (about 23–24 per month), while the total assessed value rose almost five-fold. This increase followed the application of the NSR formula from 29 August 2024 under Regional Regulation Number 9 of 2023 and Regent Regulation Number 35 of 2024, which raised the basic tariff for local business signs from flat rates of Rp79,000–Rp165,000 to Rp365,000–Rp602,250 per year and generated many questions from local taxpayers about how the amount is calculated. Second, the 2023 peak was caused by the mass issuance of more than 280 SKPDs on 1 December 2023 to micro businesses such as kiosks, food stalls and rice mills, many of whose signs could potentially qualify for the business name sign exemption under Article 60(3)(c) of Law Number 1 of 2022; almost all of these remained unpaid. From 2024 onward, when services focused on active applications and medium or large businesses, payment rates exceeded 95%, reaching 98.94% in 2025 (279 of 282 SKPDs), and most were paid on the day of assessment. Third, Bapenda keeps no register of incoming applications, so the lead time from application to SKPD issuance is not recorded. Fourth, data quality control is weak: 99.95% of SKPDs (2,036 of 2,037) are recorded under a single account code for billboards, videotrons and megatrons even though some objects are banners; hundreds of kiosks are coded as advertising bureaus with placeholder addresses; several SKPD numbers are duplicated; numbering jumps from SKPD/REKLAME/18 to SKPD/REKLAME/329 in January 2026; and at least one annual assessment carries a one-day tax period.

Reliability

Officials considered the service to run according to procedure. Inf-2 stated that processing in the system takes on average about ten minutes, although hardware and network performance are not yet optimal, and that the agency coordinates with the Civil Service Police Unit and the One-Stop Integrated Service Office to identify installed

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advertisements. The frontline operator (Inf-3) described the flow from registration to data entry in SIMPATDA, assessment and SKPD issuance, payment and issuance of the tax payment receipt, but admitted that delays occur when the signing official is away or the taxpayer postpones payment.

All five taxpayers trusted that the assessed amount was accurate because it is produced by the official application. Yet TP-1, TP-3 and TP-4 pointed out that the SKPD sheet does not show how the amount is calculated. TP-3 expressed it this way:

> "Honestly, as an ordinary citizen I don't really know how the bill was calculated, because the SKPD I received doesn't explain it. But since it came out of the system, I trust it and accept the amount. It would be better if the tariff for each type of advertisement were displayed in detail so that we could calculate and understand it ourselves." (TP-3)

Requirements were seen as consistent, and renewal has been simplified: taxpayers only need to bring the previous fiscal document unless the owner, address, size or location changes (TP-2, TP-3). TP-5 asked that any additional requirements be announced clearly from the start. Timeliness was the main weakness. Only TP-4 felt the service was completed on time. The others experienced delays ranging from five to ten minutes at the counter to postponements of a day. TP-3 arrived at 13:00 but the operator only appeared at 14:15, after which the SKPD was further delayed because the signing official was on duty outside the office; TP-1 reported being asked to return the next day for the same reason.

Observation and documents explain these findings structurally. Of the 63 SOPs established by Decree Number 188.4/3.a/BAPENDA/III/2025, none specifically regulates the flow, requirements and standard time of the advertising tax service; the service relies on general official-assessment SOPs. With a light workload of about 23–24 SKPDs per month, delays cannot be attributed to volume. In Gap Model terms, the absence of a specific service standard and SOP reflects Gap 2, while irregular counter attendance, dependence on officials' wet signatures and data-entry errors reflect Gap 3. The lack of a service standard is also inconsistent with Articles 20–21 of Law Number 25 of 2009. These results are consistent with Nusran et al. (2024), who found reliability to be the largest source of gaps in regional tax services.

Assurance

Officials stated that legal certainty and the prevention of illegal levies are ensured through the regional regulation, the NSR formula set by Regent Regulation Number 35 of 2024, continuous outreach and non-cash payment directly to the regional treasury. All taxpayers confirmed that they felt safe from illegal levies and hidden charges because the amount is printed by the official system and paid through official channels. However, the frontline operator acknowledged that she was still learning, and three taxpayers (TP-2, TP-3, TP-4) observed that counter staff did not always master advertisement classification and had to consult superiors. TP-2 explained that when she asked which category her advertisement belonged to, the officer had to ask a superior to answer. Four taxpayers also noted that staff only stated the final figure, for example Rp365,000, without explaining its components:

> "The officer just told me the total, 'The tax is Rp365,000, ma'am,' without explaining the components one by one. Even so, I felt safe that there was no illegal levy because the amount was officially printed on the SKPD from the application." (TP-3)

Most taxpayers judged staff to be courteous, fair and professional, although TP-5 felt that equal treatment still needed attention. Assurance is therefore strong in terms of transaction security and legal basis but weak in terms of frontline technical competence, which is system-dependent. Combined with the shortage of technical personnel such as tax assessors, bailiffs and civil servant investigators noted in the planning documents, this reflects Gap 3: staff have not been trained to explain the NSR variables and exemption rules in plain language, a need made more urgent by the tariff increase of August 2024.

Tangibles

The head of the agency stated that office facilities and computerization are provided according to the available budget, but Inf-2 and Inf-3 openly admitted that computers are slow, the network is unstable and power supply is unreliable, and that the long-term orientation is toward fully online tax services. All taxpayers agreed that the service room is clean, but four weaknesses recurred. First, waiting seats are limited and the room feels hot, so taxpayers sometimes stand or take turns sitting (TP-1, TP-2). Second, outdated computers, unstable internet and frequent power outages without a backup generator delay the service (TP-3). Third, the service flow chart displayed in the office is too general, and brochures, specific requirement boards and online guides are lacking or too simple,

so taxpayers cannot prepare documents from home (TP-1, TP-2, TP-3). Fourth, digitalization is asymmetric: taxpayers appreciated payment through mobile banking, a dedicated regional revenue account and QRIS, but registration still requires an office visit. As TP-5 put it, online registration should be maximized so that business owners do not have to go back and forth to the office.

Observation confirmed that the building is decent and staff are neatly dressed, while waiting-room comfort is only fair and the network is not optimal. The Strategic Plan lists only one set of waiting chairs and one sofa, the SKM placed facilities lowest among its elements, and the agency has not published a Service Declaration (Maklumat Pelayanan) as required by Article 22 of Law Number 25 of 2009. These conditions reflect Gap 1 and Gap 3: modernization has reached the downstream stage (payment and internal SKPD printing) but not the upstream stage (online registration and detailed publication of requirements and tariff simulations). This matches Nauliana et al. (2025), who found that the lack of online registration in Pekanbaru forced taxpayers to make repeated visits and lengthened queues.

Empathy

Officials stated that staff are always friendly, treat all taxpayers equally and help them complete forms, consulting superiors where necessary. Taxpayers' assessments of interpersonal conduct were highly positive. All informants described staff as friendly, polite and communicative, and four (TP-1 to TP-4) said that staff listened patiently and guided them step by step through forms. TP-1 felt that service was fair regardless of business size or background, with everyone served in order. The only critical note came from TP-5, who felt that staff were sometimes not patient enough in guiding form completion to the end. Observation confirmed friendly, attentive and non-discriminatory behaviour at the counter, although the SKM had placed staff behaviour among the three lowest elements (3.41). From the New Public Service perspective, the principle of valuing people, not just productivity, requires officials to be patient and inclusive toward citizens with different levels of administrative literacy (Denhardt & Denhardt, 2015). Empathy is the agency's main strength, but it needs to be sustained consistently and complemented by wider outreach to local businesses, given the limited outreach budget in the 2025 LKjIP (Rp61.53 million) and the low tax literacy noted in the Strategic Plan.

Responsiveness

The operator described a culture of greeting, smiling and responding promptly to complaints. Four taxpayers confirmed that counter staff were quick to greet and direct them on arrival, but TP-4 noted that the counter was sometimes empty when service hours had already begun. Technical questions and objections took extra time because frontline staff had to consult superiors. TP-3 noted that while staff responded politely to questions about the bill, resolution was not immediate because they first had to ask an official who understood the rules better. Proactive updates were also rare. Only TP-3 felt that staff kept her informed; the other four said that they had to ask about progress themselves, particularly when the file was waiting for an official's signature:

> "Staff are fairly responsive when contacted, but it would be much better if there were automatic notifications, such as a WhatsApp message, about the status of our file without our having to ask first." (TP-5)

Observation showed that staff answered general questions quickly but sought guidance from the application administrator or the division head on NSR calculations. Responsiveness is therefore passive and reactive, slowed by the concentration of technical knowledge at the structural level. The internal escalation chain reflects Gap 3, while the absence of file tracking and status notifications, which forces taxpayers to check repeatedly, reflects Gap 4. This falls short of the NPS expectation that officials actively facilitate citizens' interests rather than leave them waiting in uncertainty (Denhardt & Denhardt, 2015).

Discussion

Table 3 synthesizes the triangulated findings. Taken together, the results show a pattern in which the strengths of the service lie in the elements that are either system-driven (accurate calculation, official printing, non-cash payment) or depend on individual attitudes (courtesy and fairness), whereas the weaknesses lie in the elements that require institutional arrangements: a service standard, a signing mechanism that does not depend on physical presence, data validation, frontline training and upstream digitalization. In other words, the gaps are mainly organizational (Gaps 2 and 3) rather than attitudinal. This explains why an overall satisfaction index can be very good while advertising taxpayers still experience delays, unclear calculations and repeated visits. The findings extend previous studies (Apriani & Sadad, 2022; Nauliana et al., 2025; Nusran et al., 2024) by showing that, in an official

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assessment tax, the transparency of the calculation itself is a key determinant of perceived reliability and assurance, especially after a tariff change.

Table 3. Summary Matrix of Advertising Tax Service Quality

Dimension	Strengths	Weaknesses	Root Cause / Gap
Reliability	System-calculated amounts; consistent requirements; simple renewal; 98.94% payment rate (2025)	Delays from late counter attendance and absent signing officials; SKPD without calculation details; SIMPATDA data-entry errors	Gap 2 & 3: no specific service standard or SOP; wet-signature dependence; weak data validation
Assurance	High sense of security; no illegal levies; clear legal basis	Uneven frontline knowledge of classification; only final figures stated; shortage of technical staff	Gap 3: insufficient technical training on NSR and exemptions
Tangibles	Clean, decent building; neat staff; non-cash payment (QRIS, m-banking)	Limited seats, hot room; old PCs, unstable network, no generator; no online registration; no Service Declaration	Gap 1 & 3: digitalization limited to payment; inadequate facilities
Empathy	Friendly, polite, fair, non-discriminatory staff; patient guidance	Occasional impatience in guiding forms; limited outreach on tariff rules	Gap 4: consistency of educational assistance and outreach
Responsiveness	Prompt greeting and direction at the counter	Counter sometimes empty; technical questions escalated; no status updates	Gap 3 & 4: passive service pattern; no notification system

Source: Author's analysis based on triangulation of interviews, observation and documentation, 2026.

CONCLUSION

The advertising tax service at Bapenda of North Morowali Regency has a sound foundation in transaction security, courteous and fair staff and accurate system-based calculation, but it is not yet optimal because gaps between expected and perceived service remain in all five SERVQUAL dimensions. Reliability is constrained by the absence of a specific service standard and SOP, irregular counter attendance, delays caused by absent signing officials, SKPD sheets without calculation details and data-entry errors in SIMPATDA. Assurance is strong in security but weak in frontline technical competence, as staff depend on system outputs and cannot explain the NSR formula in plain terms. Tangibles are limited by waiting-room facilities, outdated computers, unstable networks, the lack of backup power, the absence of online registration and an unpublished Service Declaration. Empathy is the strongest dimension, though patient individual guidance and outreach need to be sustained. Responsiveness is passive, with escalation of technical questions and no proactive status updates.

Bapenda is recommended to: (1) establish a specific service standard covering the components required by Article 21 of Law Number 25 of 2009 and an advertising tax SOP with fixed completion times, and publish a Service Declaration; (2) delegate signing authority or integrate electronic signatures into SIMPATDA; (3) improve waiting facilities, computers, networks and backup power; (4) provide regular technical training for frontline staff on classification, exemptions and NSR calculation, and display tariff simulations on information boards and SKPD sheets; (5) develop online registration and automatic WhatsApp status notifications; and (6) enforce a counter duty roster, introduce an electronic application register and clean the SIMPATDA database. Future research could measure quantitative gap scores between expected and perceived service with a wider sample of advertising taxpayers across all districts and assess the effectiveness of digital regional tax services.

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