

## ABSTRAK

Penelitian ini dilatarbelakangi oleh tuntutan peningkatan kualitas pelayanan publik di bidang pajak kendaraan bermotor, khususnya dalam menghadapi meningkatnya kebutuhan masyarakat, tuntutan digitalisasi, serta kebutuhan terhadap pelayanan yang cepat, mudah, responsif, dan adaptif. Samsat Rancaekek Kabupaten Bandung telah melakukan berbagai upaya modernisasi pelayanan melalui perubahan prosedur, pemanfaatan teknologi digital, penyediaan berbagai saluran pelayanan, serta penguatan koordinasi antaraktor. Namun, dalam pelaksanaannya masih ditemukan tantangan berupa perbedaan kemampuan masyarakat dalam mengakses layanan digital, kebutuhan peningkatan responsivitas petugas, kejelasan informasi, serta perlunya evaluasi pelayanan secara berkelanjutan. Penelitian ini bertujuan untuk mengetahui penerapan *Agile Governance* dalam adaptasi pelayanan wajib pajak kendaraan bermotor roda dua di Samsat Rancaekek Kabupaten Bandung. Penelitian menggunakan pendekatan kualitatif dengan teknik pengumpulan data melalui observasi, wawancara mendalam, dan dokumentasi. Analisis data dilakukan melalui tahapan reduksi data, penyajian data, dan penarikan kesimpulan dengan bantuan ATLAS.ti. Analisis penelitian menggunakan enam dimensi *Agile Governance*, yaitu *adaptability*, *responsiveness*, *flexibility*, *innovation*, *collaboration*, dan *customer-centric*. Hasil penelitian menunjukkan bahwa penerapan *Agile Governance* di Samsat Rancaekek telah berjalan melalui penyesuaian prosedur pelayanan, peningkatan respons terhadap kebutuhan masyarakat, penyediaan alternatif layanan, pemanfaatan teknologi digital, koordinasi antaraktor, serta evaluasi pelayanan berdasarkan kebutuhan wajib pajak. Hasil analisis juga menunjukkan bahwa proses adaptasi pelayanan terbentuk melalui keterkaitan antara transformasi layanan, kesiapan organisasi, dan orientasi terhadap kebutuhan masyarakat. Meskipun demikian, penerapannya belum sepenuhnya optimal karena masih memerlukan penguatan pada aspek adaptasi terhadap karakteristik masyarakat, responsivitas dan kejelasan informasi, pemanfaatan inovasi digital, koordinasi antarinstansi, serta konsistensi evaluasi berdasarkan masukan masyarakat. Dengan demikian, penerapan *Agile Governance* di Samsat Rancaekek perlu dilakukan secara berkelanjutan dengan mengintegrasikan teknologi, sumber daya manusia, kolaborasi antaraktor, dan kebutuhan masyarakat agar tercipta pelayanan yang lebih cepat, mudah, responsif, dan sesuai dengan kebutuhan wajib pajak.

**Kata Kunci:** *Agile Governance*, Adaptasi Pelayanan, Pelayanan Publik, Wajib Pajak, Pajak Kendaraan Bermotor, Samsat Rancaekek.

## **ABSTRACT**

*This study was motivated by the need to improve the quality of public services in the field of motor vehicle taxation, particularly in response to growing public demand, the push for digitalization, and the need for services that are fast, easy, responsive, and adaptive. The Rancaekek Samsat office in Bandung Regency has undertaken various efforts to modernize its services through procedural changes, the use of digital technology, the provision of multiple service channels, and strengthened coordination among stakeholders. However, in practice, challenges remain, including disparities in the public's ability to access digital services, the need to improve staff responsiveness, the need for clearer information, and the necessity for continuous service evaluation. This study aims to examine the application of Agile Governance in adapting services for two-wheeled motor vehicle taxpayers at the Rancaekek Samsat in Bandung Regency. The study employs a qualitative approach with data collection techniques including observation, in-depth interviews, and documentation. Data analysis was conducted through the stages of data reduction, data presentation, and drawing conclusions with the assistance of ATLAS.ti. The research analysis utilized the six dimensions of Agile Governance: adaptability, responsiveness, flexibility, innovation, collaboration, and customer-centricity. The results indicate that the implementation of Agile Governance at the Rancaekek Samsat has been carried out through adjustments to service procedures, improved responsiveness to public needs, the provision of alternative services, the utilization of digital technology, coordination among stakeholders, and service evaluations based on taxpayer needs. The analysis also indicates that the service adaptation process is shaped by the interplay between service transformation, organizational readiness, and a focus on community needs. However, its implementation has not yet been fully optimized, as it still requires strengthening in areas such as adaptation to community characteristics, responsiveness and clarity of information, the utilization of digital innovations, coordination among agencies, and the consistency of evaluations based on community feedback. Therefore, the implementation of Agile Governance at the Rancaekek Samsat needs to be carried out continuously by integrating technology, human resources, collaboration among stakeholders, and community needs to create services that are faster, easier, more responsive, and tailored to taxpayers' needs.*

**Keywords:** Agile Governance, Service Adaptation, Public Services, Taxpayers, Motor Vehicle Tax, Rancaekek Samsat.

## RINGKESAN

Panalungtikan ieu dilatarbelakangi ku ayana tuntutan pikeun ngaronjatkeun kualitas palayanan publik dina widang pajeg kendaraan bermotor, utamana dina nyanghareupan ngaronjatna kabutuhan masarakat, tuntutan digitalisasi, sarta kabutuhan kana palayanan anu gancang, gampang, responsif, jeung adaptif. Samsat Rancaekek Kabupaten Bandung geus ngalaksanakeun rupa-rupa upaya modérnisasi palayanan ngaliwatan parobahan prosedur, ngamangpaatkeun téknologi digital, nyadiakeun sababaraha saluran palayanan, sarta nguatkeun koordinasi antaraktor. Sanajan kitu, dina prak-prakanana masih kapanggih sababaraha tangtangan, di antarana béda kamampuh masarakat dina ngakses palayanan digital, perluna ngaronjatkeun responsivitas petugas, kajelasan informasi, sarta evaluasi palayanan anu dilaksanakeun sacara terus-terusan. Tujuan tina ieu panalungtikan nya éta pikeun mikanyaho palaksanaan *Agile Governance* dina adaptasi palayanan wajib pajeg kendaraan bermotor roda dua di Samsat Rancaekek Kabupaten Bandung. Ieu panalungtikan ngagunakeun pamarekan kualitatif kalayan téhnik ngumpulkeun data ngaliwatan observasi, wawancara sacara jero, jeung dokumentasi. Analisis data dilaksanakeun ngaliwatan tahapan réduksi data, penyajian data, jeung nyieun kacindekan kalayan dibantuan ku aplikasi ATLAS.ti. Analisis panalungtikan ngagunakeun genep dimensi *Agile Governance*, nyaéta *adaptability*, *responsiveness*, *flexibility*, *innovation*, *collaboration*, jeung *customer-centric*. Hasil panalungtikan némbongkeun yén palaksanaan *Agile Governance* di Samsat Rancaekek geus lumangsung ngaliwatan panyaluyuan prosedur palayanan, ngaronjatkeun réspon kana kabutuhan masarakat, nyadiakeun alternatif palayanan, ngamangpaatkeun téknologi digital, nguatkeun koordinasi antaraktor, sarta ngalaksanakeun évaluasi palayanan dumasar kana kabutuhan wajib pajeg. Hasil analisis ogé némbongkeun yén prosés adaptasi palayanan kabentuk tina patalina antara transformasi palayanan, kesiapan organisasi, jeung orientasi kana kabutuhan masarakat. Sanajan kitu, palaksanaanana can sapinuhna optimal sabab masih merlukeun penguatan dina aspék adaptasi kana karakteristik masarakat, responsivitas jeung kajelasan informasi, ngamangpaatkeun inovasi digital, koordinasi antarinstansi, sarta konsistensi évaluasi dumasar kana pamadegan masarakat. Ku kituna, palaksanaan *Agile Governance* di Samsat Rancaekek perlu dilaksanakeun sacara terus-terusan ku cara ngahijikeun téknologi, sumber daya manusa, gawé bareng antaraktor, jeung kabutuhan masarakat sangkan bisa ngawujudkeun palayanan anu leuwih gancang, gampang, responsif, sarta luyu jeung kabutuhan wajib pajeg.

**Kecap Konci:** *Agile Governance*, Adaptasi Palayanan, Palayanan Publik, Wajib Pajeg, Pajeg Kendaraan Bermotor, Samsat Rancaekek.