

EFFECTIVENESS OF LAND AND BUILDING TAX REVENUE ACCEPTANCE IN THE REGIONAL REVENUE AGENCY OF BEKASI CITY

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Abstract

Rural land and building tax is a tax implemented in every region that is imposed on land and buildings except for plantation, forestry and mining activities. The main problem in this research is the ineffectiveness of rural and urban land and building tax revenue in 2020-2022 which has not yet reached the target for 2021 and 2022 due to the Covid-19 pandemic which has an impact on the economic condition of taxpayers so that they cannot pay their tax bills and There are still taxpayers whose level of compliance is minimal. The ineffectiveness of rural and urban property and land tax revenue at the Bekasi City Regional Revenue Agency (Bapenda) gave rise to the idea of finding out the reasons for this and what solutions could make revenue more effective. Data collection techniques include: documentation, observation, interviews and literature study. The results of this research show that the effectiveness of rural and urban land and building tax revenue at the Bekasi City Bapenda has not been effective. This is because the database of tax objects and taxpayers at the Bekasi City Bapenda does not carry out data collection again from 2019 to 2023 so that the data used in issuing tax payable notification letters tends to be inaccurate and active collection through forced letters has not been carried out.

Keywords: Bekasi, Effectiveness, Land and Building Taxes, Rural and Urban.

A. INTRODUCTION

Regional autonomy is one of the results of reforms in 1998. Provincial/Regency/City governments with the implementation of regional autonomy have the power, authority, and mandate to regulate and handle government affairs and the wishes of the community themselves.

Regional governments are given the delegation of authority consisting of various aspects of government. However, not all central authority cannot be shared with regional governments. Referring to article 9 paragraph (2) of Law no. 23 of 2014 contains 5 (five) authorities that are not given to regional governments, including foreign policy, defense and security, justice, national monetary and fiscal, and religion.

One of the delegations handed over by the central government to regional governments is the delegation of authority relating to regulating and managing their finances

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independently which is formulated in the regional income and expenditure budget (APBD) in accordance with Law Number 1 of 2022 concerning Financial Balancing of the Central Government and Regional Governments because of this. This means that each region has the authority to seek and manage its own financial resources independently.

The regional income and expenditure budget consists of 3 components, namely regional income, regional expenditure and regional financing. One of the items in the APBD that originates from the region is original regional income. Regional original income consists of various types, one of which is Rural and Urban Land and Building Tax, which was previously the authority of the central government to collect and transfer to district or city regional governments through the issuance of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. .

Bekasi City, as the implementer of regional autonomy, collects regional taxes in accordance with regional regulation number 10 of 2019 concerning regional taxes. One of them is rural and urban land and building tax.

Table 1.1
Realization of Bekasi City Rural and Urban Land and Building Tax Revenue 2020-2022

<i>Year</i>	<i>Target</i>	<i>Realization</i>	<i>Percentage(%)</i>
2020	420.000.000.000	434.325.888.805	103,41
2021	579.533.417.588	448.920.284.130	77,46
2022	553.886.441.090	464.614.298.115	83,88

Source: Bekasi City Regional Revenue Agency (Processed by Researchers, 2023)

Based on the results of direct observations carried out by researchers at the Bekasi City Regional Revenue Agency in accordance with the Bekasi City Regional Revenue Target and Realization Report for the past three years, it is explained in the table above that the realization of urban rural land and building tax in 2020 was able to exceed the provisions, namely reaching 103.41% while in 2021 and 2022 they did not reach the target, namely 77.46% and 83.88%. Based on the 2022 Bekasi City Regional Revenue Target and Realization Report, researchers found problems related to the instability of revenue realization and the failure to achieve targets for rural and urban land and building tax revenues themselves. So that land and building tax revenues from rural and urban areas at the Bekasi City Regional Revenue Agency are not yet effective because they do not meet the dimensions of effectiveness according to (Lubis, 2014), namely the dimensions of the target approach, where this approach tries to measure the extent to which the organization has succeeded in realizing the goals or targets it wishes to achieve.

This research is important to carry out to find the causes of the problem of ineffective land and building tax revenue in rural and urban areas and to provide solutions to overcome this problem. This research aims to determine and describe the effectiveness of rural and urban land and building tax revenues at the Bekasi city regional revenue agency based on the theory of measuring organizational effectiveness (Lubis, 2014).

The benefit of this research is that it is a contribution of thought that can be used by the

Bekasi City Regional Revenue Agency as information, evaluation, and consideration in managing and raising rural and urban land and building tax revenues in the future and as reference material in the context of regional taxes , especially rural and urban land and building taxes.

B. LITERATURE REVIEW

Local Tax

Regional taxes are taxes that are legalized in regional regulations and taken by the regional government and the output is allocated to pay for the regional government's needs for government administration and development in the region (Siahaan, 2016).

Meanwhile, according to (Suandy, 2014), tax collection is part of the authority of the regional government, where the regional revenue service carries it out. Apart from that, regional tax is a contribution obligation owed by individuals or institutions to the region, its nature requires that it be in accordance with the law, the remuneration is not direct and is maximized to meet the needs of the region, especially for the people, to be fulfilled (Mardiasmo, 2019).

Rural and Urban land and building taxes

According to (Siahaan, 2016), Land and Building Tax is the imposition of fees on land and buildings owned, managed and used by both individuals and institutions, activities implementing gardening and mining business districts are excluded.

In accordance with the basis of Bekasi City Regional Regulation No. 12 of 2019, the definition of Rural and Urban Land and Building Tax is that tax is levied on land and buildings owned, controlled and utilized by individuals or entities, with the exception of areas used for plantation, forestry and mining activities (Yanti et al., 2021).

Effectiveness

The approaches mentioned by (Lubis, 2014) are methods that can be used to measure the effectiveness of certain organizations, especially public organizations. Each approach has its own focus in assessing organizational effectiveness. Below is a further explanation of each approach:

1. Resource Approach

Prioritize measuring the effectiveness of input aspects or resources used by the organization. The indicators include: facilities, infrastructure, human resources, and taxpayers.

2. Process Approach

This approach evaluates the course of organizational events and activities in terms of their effectiveness, including internal processes and organizational mechanisms. Indicators include: re-registration of taxpayers and tax objects, active collection through warning letters and forced letters, and setting targets in accordance with real conditions.

3. Goals Approach

This focuses observation on the output and results produced by the organization, as well as the extent to which these results are balanced with the stated goals. The indicators are: targets and realization of Rural Land and Building Tax revenues. Next

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is the formula for measuring effectiveness, namely :

$$\frac{\text{Realization of acceptance PBB-P2}}{\text{Acceptance target PBB-P2}} \times 100 \%$$

The effectiveness criteria according to (Mahsun, 2013) are as follows : If the value obtained is less than 100%, it can be said that PBB-P2 acceptance is not effective

- The value obtained is equal to 100%, it can be said that the acceptance of PBB-P2 is balanced in its effectiveness
- The value obtained is more than 100%, it can be said that PBB-P2 acceptance is effective

Previous Research

Research conducted by (Nurfadilah, 2022) entitled Effectiveness of Land and Building Tax Revenue at the Gowa Regency Regional Original Revenue Agency. The results of this research were that 18 sub-districts of Gowa Regency were declared ineffective in terms of land and building tax revenue, there were people who understood and paid their taxes, which was still minimal.

Research conducted by (Putri, 2021) with the title Effectiveness of Land and Building Tax (PBB) Revenue on Original Regional Income Revenue at the Upt Regional Tax Management Agency, Ilir Barat II District, Palembang City. The results of the research are that land and building tax (PBB) revenue in the Palembang area, specifically in Ilir Barat II District, in terms of effectiveness, is classified as ineffective and its contribution to the PAD of Palembang City is very low.

Research conducted by (Pratiwi, 2014) entitled Effectiveness of Land and Building Tax Revenue in Rural and Urban Sectors in Bantul Regency in 2014. The results of this research were that land and building tax in rural and urban areas in Bantul Regency for the 2014 period had an effectiveness level of 69.7%. Obtaining land and building tax effectiveness has encountered obstacles, namely low sensitivity and intelligence regarding tax requirements, administrative inconsistencies when determining tax objects, unpaid taxes still being paid, the inability of residents to comply with tax compliance, land/buildings changing and changing ownership rights, minimal staff (Saputri & Khoiriawati, 2021).

C. RESEARCH METHODOLOGY

Object of Research

In this research, the object is the Bekasi City Regional Revenue Agency government agency.

Data Source

Researchers used two data sources in this research, namely primary data and secondary data, which were obtained through the realization of rural and urban land and building tax revenues in Bekasi City in 2020-2022, as well as conducting observations and interviews with several employees who were directly involved and had control over the related matters. the process of receiving rural and urban land and building taxes at the Bekasi City Regional

Revenue Agency.

This research uses a descriptive method with a qualitative approach because researchers carry out direct observations of the reality that occurs in the field or based on natural conditions in accordance with (Sugiyono, 2014). The descriptive method was chosen by the author on the grounds that the variable being investigated is independent, namely the effectiveness of rural and urban land and building tax revenue at the Bekasi City Regional Revenue Agency office and has no effect on other variables (Sugiyono, 2014).

Data Collection Technique

In the data collection process, researchers applied documentation techniques, literature studies, observations and interviews (Yasin & Hamzah, 2024). Documentation studies are carried out on documents or statutory regulations such as Bekasi City Regional Regulations, Bekasi City Regional Revenue Target and Realization Reports, as well as other supporting documents. Meanwhile, for literature studies by reviewing various reference sources such as journals, books, and reports in electronic media (Maulana et al., 2024).

In the observation and interview section, direct observations were made at the Bekasi City Bapenda Office and the researcher carried out an interview agenda using the informant selection method using purposive sampling, with informant information as in the statement (Engkus & Syamsir, 2021), namely: (1) The key informant is Mr. TY , who knows and understands the policy and conceptual levels, (2) The main informant is Mr. ITH who knows at the operational technical level and (3) The Supporting Informant is Mr. ER who knows at the implementation level in the field/community.

Table 1.2 Operational Definition of Variables

<i>Draft</i>	<i>Variables</i>	<i>Dimensions</i>	<i>Indicator</i>
Measuring Organizational Effectiveness (Lubis, 2014)	Effectiveness	Source Approach	<ul style="list-style-type: none"> a) Human resources b) Facilities and Infrastructure c) Taxpayers
		Process Approach	<ul style="list-style-type: none"> a) Re-registration of tax objects and taxpayers b) active collection through warning letters and forced letters c) Setting targets in accordance with real conditions

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		Target Approach	a) Target and realization of rural and urban land and building tax revenues
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Source: Processed by Researchers, 2023

Data Analysis Technique

The application of interactive research data analysis techniques according to Miles and Huberman in (Wanto, 2018) in the data analysis techniques section, namely data condensation, data display, and conclusion drawing.

D. RESULTS AND DISCUSSION

To find out the extent of the effectiveness of rural and urban land and building tax revenues at the Bekasi City Regional Revenue Agency, researchers conducted an analysis based on the theory put forward by (Lubis, 2014) regarding approaches to measuring effectiveness in an organization. The following are the results of analysis from research the author conducted on several approaches:

4. Sources Approach

The source approach is an approach that will measure effectiveness through the success of an organization in obtaining the various sources (Input) it needs. This approach relies on the idea that an organization must be able to obtain the various kinds of resources it needs, and also maintain the various kinds of resources it needs, and also maintain the reliability of the organizational system so that it can remain or become more effective. This source approach is related to indicators of facilities and infrastructure, human resources and taxpayers (Yang, 2024).

Human Resources

Internal human resources are an important part of the organization. According to Soekidjo Notoatmodjo in (Supriyatin, 2021) measuring human resource indicators is seen from education and training. The following is data regarding the quantity of Bekasi City Regional Revenue Agency employees according to position:

Table 1.3 Education Level of Bekasi City Bapenda Employees

No	Level of education	Amount	Percentage %
1	S2	36	7,8 %
2	S1	269	58,86 %
3	D3	42	9,19 %
4	Senior High School	109	23,85 %
5	Junior High School	1	0,21 %

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		457	100 %
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Source: Recapitulation of Bekasi City Bapenda Employees as of December 2023
(Processed by Researchers, 2023)

Based on the table above, if you look at the level of education and interview results, the regional revenue agency employees are qualified and skilled. This can be proven by the fact that all existing employees are dominated by 269 Strata 1 education levels with a percentage of 58.86% of the total employees. Based on the results of the author's interview with one of the Bekasi City regional revenue staff, Mr. ITH, the human resources at the Bekasi City Bapenda are in line with needs, even in terms of education, many are undertaking further education from Diploma 3 to Strata 1.

Apart from that, the Bekasi City Bapenda has also collaborated with educational institutions and other government institutions such as the STAN State Financial Polytechnic, the Bekasi STIAMI Institute, the West Java Provincial Government, and the Financial and Development Supervisory Agency. Training and education is carried out evenly for all human resources in every field, at the Bekasi City Bapenda Office.

Facilities and Infrastructure

The second indicator of the source approach dimension is facilities and infrastructure. The source approach to tax revenue can be seen from facilities and infrastructure, namely how an organization provides facilities and infrastructure that support the rural and urban land and building tax revenue process so that the revenue target can be achieved (Nurlita, 2024).

Based on the results of the author's interview with the key informant, Regional Revenue staff, Mr. TY, that the existing infrastructure at the Bekasi City Bapenda is sufficient to suit the needs in each sector. Existing facilities and infrastructure are also regularly maintained, both for repairs to those that experience damage or errors, as well as for development such as adding RAM to computers and developing digital applications.



Figure 1. iPBB Bekasi City application Source: iPBB

Application

Selama pandemi *covid-19*, sarana dan prasarana yang Bapenda Kota Bekasi dalam memberikan pelayanan kepada Masyarakat menjadi terbatas oleh karena itu Bapenda Kota Bekasi menghadirkan aplikasi iPBB dimana aplikasi ini merupakan bentuk Digitalisasi pelayanan untuk pajak bumi dan bangunan perdesaan dan perkotaan yang bisa di akses kapan saja dan dimana saja. Pada aplikasi ini wajib pajak yang ingin mengetahui info pembayaran, mengurus pembebasan PBB, bahkan melayani terkait Bea Perolehan Hak atas Tanah dan Bangunan. Selain itu, Bapenda Kota Bekasi juga menghadirkan pembayaran secara *online* melalui *E-Commerce*, teknologi finansial, serta sektor perbankan guna memudahkan wajib dalam membayarkan tunggakan pajak bumi dan bangunan perdesaan dan perkotaan tanpa perlu datang langsung ke kantor Bapenda Kota Bekasi.

Taxpayer

The final indicator in the source approach dimension is Taxpayers (Saptri & Nugraha, 2024). Apart from measuring effectiveness in terms of human resources and infrastructure, the source approach also looks at it from the perspective of taxpayers, where taxpayers themselves are part of external sources or come from outside which is the input of the organization. Taxpayers are the main target in the PBB-P2 revenue process, which is part of Bekasi City's original regional revenue revenue (Sriyanti et al., 2024).

Tabel 1.4

Data on Number of Taxpayers, Realization and Targets for 2020-2022

Year	Number of Taxpayer	Target	Realization	Percentage
2020	667.717	420.000.000.000	434.325.888.805	103,41
2021	684.013	579.533.417.588	448.920.284.130	77,46
2022	687.256	553.886.441.090	464.614.298.115	83,88

Source : Bekasi City Bapenda (Processed by Researchers, 2023)

Rural and urban land and building tax payers in Bekasi City from 2020 to 2022 will experience an increase. In 2020 the number of taxpayers was 667,717, and in 2021 it increased to 684,013, and in 2022 it also increased to 687,256. The increase in the number of taxpayers is not accompanied by the realization of targets or goals, namely in 2021 and 2022. Based on the results of the author's interview with the regional revenue staff of the Bekasi City Bapenda, Mr. TY himself, there are still many taxpayers who do not have the awareness to pay off their tax bills.

Bapenda itself, in increasing taxpayer awareness in paying off tax bills, has also carried out various methods such as conducting online and offline outreach, door to door billing to every RW and RT in Bekasi City, and holding tax relaxation by reducing basic assessments and fines. However, the existence of these various steps has not been able to make the realization of rural and urban land and building taxes in accordance with the targets or goals that have been set.

5. Process Approach

The process approach is an approach to assessing the level of effectiveness of program implementation from all internal process activities and organizational mechanisms (Verweij et al., 2024). The Process Approach relates to indicators of re-registration of taxpayers and tax objects, active collection through warning letters and forced letters, and setting targets in accordance with real conditions.

Re-registration of taxpayers and tax objects

Re-registration or re-registration of taxpayers, namely people or bodies who own or utilize land and buildings and tax objects, namely land and buildings owned by individuals or bodies, except for those used for mining, forestry and plantations (Abdusattorovich, 2024). This re-data collection was carried out to verify the latest rural and urban land and building tax data (PBB-P2) so that PBB-P2 data can be more accurate and valid according to real conditions in the field (Kurniawan et al., 2024). This process is carried out by re-registering SPPT owners, re-registering tax objects that have not been registered, re-registering tax objects where there has been a change in land area or building area. With the accuracy of this data, the determination of PBB-P2 revenue targets and the issued tax payable notification letters are valid in accordance with actual conditions based on taxpayers and tax objects, so that rural and urban land and building tax revenues can be in accordance with the targets that have been set.

Based on the results of interviews with key informants, namely Mr. TY as regional revenue staff, the Bekasi City Bapenda from 2019 to 2023 has not re-collected data on taxpayers and rural and urban land and building tax objects. In fact, re-registration of data is very important to update the database that will be used later to issue notices of tax due.

Active Collection Through Warning Letters and Forced Letters

Furthermore, the process approach to PBB-P2 receipt looks at active collection through letters of warning and letters of force, namely how the Bekasi City Bapenda actively collects taxpayers for PBB-P2 that has not been paid by issuing letters of warning and letters of force (Adams & Adams, 2024). When giving a first warning to taxpayers who do not pay off their PBB-P2 bills, they will be given a warning in the form of a warning letter. Meanwhile, the next step is that if the taxpayer has not paid off after the due date, a forced letter will be issued to pay off the tax debt and tax collection costs (Toffoli et al., 2024).

Based on the results of interviews with key informants, namely Mr. TY, regional revenue staff at the Bekasi City Bapenda, the Bekasi City Bapenda has issued warning letters to taxpayers who have not paid their tax bills, but the Bekasi City Bapenda has not issued a letter of force. This means that the Bekasi City Bapenda is not yet fully active in carrying out collections because it did not issue a forced letter.

Setting Targets in Accordance with Real Conditions

Furthermore, the process approach also looks at setting targets according to real conditions, namely how the Bekasi City Bapenda sets a target in planning with actual conditions in the field. The target will become the basis or benchmark in carrying out operational activities. Therefore, the targets set must be based on data and facts to be accurate (Huang et al., 2024).

Based on the results of interviews with regional revenue staff, Mr. ITH, in setting targets for rural and urban land and building tax revenue, the Bekasi City Bapenda has set targets to

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adjust to the original conditions in the field, meaning that the targets set are calculations or sums of the total sales value of tax objects as the basis for the imposition of PBB-P2 in the SPPT. In line with Mr. ITH, Mr. ER's statement as head of the reporting and bookkeeping sub-division of the Bekasi City Bapenda stated that the PBB-P2 revenue target for 2020-2022 has been set in accordance with real conditions, even in 2023 it will increase to 600 billion rupiah to adjust to the increase in the number of PBB-Taxpayers. P2 (Gill et al., 2024).

6. Target Approach

The final dimension in measuring the effectiveness of rural and urban land and building tax revenue (PBB-P2) is the target approach. The goal approach in measuring organizational effectiveness focuses attention on the output aspect, namely by measuring the success of the organization in achieving the level of output or planned targets. The target approach in this research is related to the target and realization of rural and urban land and building tax revenues in Bekasi City. The goal or targets that are important to pay attention to in measuring effectiveness using this approach are the actual goals or targets. Furthermore, in measuring the level of effectiveness of rural and urban land and building tax revenues for 3 years, namely 2020-2022, by adding up the total percentage of realization divided by the number of years, then measuring it using the effectiveness criteria according to (Mahsun, 2013), namely:

$$\frac{103.41\%+77.46\%+83.88\%}{3} \times 100\% = 88,25\%$$

When measured using the effectiveness criteria according to (Mahsun, 2013), the results obtained are 88.25%, including the PBB-P2 acceptance criteria which are ineffective because the results obtained are less than 100%. According to Mr. TY and Mr. ITH as regional revenue staff of the Bekasi City Bapenda who are directly involved and control the PBB-P2 revenue process, they agree that during the past three years the target has not been achieved twice, the biggest obstacle being the Covid-19 pandemic which has caused the economic condition to suffer. taxes are affected so that they cannot pay their PBB-P2 bills, especially in 2021 and 2022, while effectiveness must see whether activities or programs have achieved targets or not regardless of the amount of expenditure (Mardiasmo, 2018).

Apart from that, according to Mr. ER as Head of the reporting and bookkeeping sub-division, the main cause of not achieving the target is due to taxpayer awareness, which is still found in many taxpayers who are indifferent to their PBB-P2 obligations.

E. CONCLUSION

Based on the results of the analysis the researchers carried out on each dimension related to the effectiveness of rural and urban land and building tax, the researcher can draw the conclusion that rural and urban land and building tax revenue at the Bekasi City Regional Revenue Agency is not effective if using the theory that the researcher uses. This is because there are two dimensions that have not been fulfilled, namely the dimensions of the process approach and the target approach.

Apart from that, in the dimension of the source approach, the Bekasi City Bapenda already has good human resources and according to needs, where in terms of education level

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it is dominated by undergraduates and the Bekasi City Bapenda has actively carried out training and education for all employees in each field by working the same as campus institutions and other government institutions, also the facilities and infrastructure are available according to needs and routine maintenance is carried out both in terms of repair and development.

Based on the conclusions explained above, to streamline and optimize land and building tax revenues from rural and urban areas of the Bekasi City Regional Revenue Agency, researchers suggest the following: Hold a consistent gift program every year or month in the form of goods to taxpayers who obediently and consistently pay their tax bills to motivate and attract the interest of taxpayers to pay off their rural and urban land and building tax bills and increase the realization of revenues in order to achieve the targets or targets that have been set. Developing the iPBB application in terms of quality and features, so that it can issue tax notices owed digitally and be able to process documents and overall data collection online through the application, making it easier for PBB-P2 taxpayers. Form a team of surveyors to carry out routine data collection every year and come directly to tax objects and PBB-P2 taxpayers in Bekasi City. Carry out billing actively and evenly to all taxpayers regardless of the nominal amount of tax owed and actively issue forced letters to rural and urban land and building taxpayers who have not yet paid their due date. With the results of the research above, the researcher hopes that future researchers will re-examine the problem of the effectiveness of rural and urban land and building tax revenues at the Bekasi City Regional Revenue Agency in more detail and depth. Apart from that, the researcher hopes that future researchers will discuss new research regarding the i-PBB application as a digital application in rural and urban land and building tax revenues in Bekasi City.

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