**Journal of Economics, Finance and Management Studies**

ISSN (print): 2644-0490, ISSN (online): 2644-0504

Volume 08 Issue 05 May 2025

Article DOI: 10.47191/jefms/v8-i5-60, Impact Factor: 8.317

Page No: 3210-3216

# The Effectiveness of PBB-P2 and BPHTB and Its Contribution to the Regional Original Revenue of DKI Jakarta Province

**Yuli Ardianto[1], Basis G. Andamari[2], Shinta Budi Astuti[3*], Susana Britney M. T[4]**

[1,2,3,4] Faculty of Economics and Business, Universitas Pancasila, Indonesia

**ABSTRACT:** This study analyzes the effectiveness and contribution of the Rural and Urban Land and Building Tax (PBB-P2) and the Land and Building Rights Acquisition Duty (BPHTB) to the Regional Original Revenue (PAD) of DKI Jakarta Province from 2020 to 2023. Using a quantitative descriptive approach, data from the Jakarta Regional Revenue Agency (BAPENDA) were evaluated through effectiveness and contribution ratio analyses, guided by criteria from the Indonesian Ministry of Home Affairs. The results indicate that PBB-P2 and BPHTB revenues were generally effective, with average effectiveness rates of 89.62% and 87.59%, respectively. However, their contributions to PAD remained limited: PBB-P2 contributed an average of 20.19% (medium category), while BPHTB contributed only 12.61% (low category). Despite meeting annual targets in 2023, both taxes exhibited fluctuating performance in prior years, reflecting gaps in revenue potential. The findings suggest that while these taxes are administratively effective, their fiscal significance to Jakarta's PAD remains constrained. To enhance revenue performance, the study recommends refining tax target evaluations, improving taxpayer compliance through awareness campaigns, and optimizing regional tax potential. This research underscores the need for policy adjustments to strengthen fiscal decentralization and reduce reliance on central transfers in Indonesia's capital region.

**KEYWORDS:** Effectiveness, Rural and Urban Land and Building Tax (PBB-P2), Land and Building Rights Acquisition Duty (BPHTB), Regional Original Revenue (PAD), DKI Jakarta.

## I. INTRODUCTION

Local governments in Indonesia play a crucial role in managing development and public services at the regional level. Under the fiscal decentralization framework, they are granted the authority to collect local revenues, including regional taxes, to support fiscal independence and enhance public welfare. A key component of regional revenue is original regional revenue, known as Pendapatan Asli Daerah (PAD) or locally generated revenue, which is sourced from local taxes, revenues, the management of separated local assets, and other legitimate local income. Among the municipal taxes with significant fiscal potential are the Rural Urban Land and Building Tax, known as Pajak Bumi dan Bangunan Pedesaan dan Perkotaan (PBB-P2), and the Acquisition Duty of Right on Land and Building, known as Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB).

These taxes are regulated under Law No. 28 of 2009 (UU No. 28) on Regional Taxes and Retribution, which mandates that local governments manage their tax revenue systems to enhance regional fiscal capacity. Article 2, paragraph (3) of the law specifies that PBB-P2 and BPHTB fall under the authority of city or regency governments. However, despite their significance, questions persist regarding the actual effectiveness and fiscal contribution of these taxes to PAD, particularly in highly urbanized and economically dynamic regions such as DKI Jakarta.

Recent data from the Jakarta Regional Revenue Agency, known as Badan Pendapatan Daerah (BAPENDA), for the fiscal years 2020 to 2023 highlight fluctuations in tax performance. Between 2020 and 2023, the realization of PBB-P2 revenues experienced notable fluctuations, from 94.79% in 2020, declining to 81.27% in 2022, before rebounding to 100.01% in 2023.

**Table 1.1. Recapitulation of PBB-P2 Revenue for The Fiscal Year 2020-2023 (in Rupiah)**

| Year | Target | Realization | % |
|---|---|---|---|
| 2020 | 9.450.000.000.000 | 8.957.229.158.206 | 94.79 |
| 2021 | 10.250.000.000.000 | 8.447.534.001.511 | 82.41 |
| 2022 | 10.250.000.000.000 | 8.255.681.240.357 | 81.27 |

| | | | |
|---|---|---|---|
| 2023 | 9.040.000.000.000 | 9.048.776.394.052 | 100.01 |

**Source:** BAPENDA DKI Jakarta Province

A similar trend was observed with BPHTB revenues, which fell short of targets in 2021 and 2022 (78.64% and 78.15%, respectively) before fully meeting the target in 2023 (100.01%).

**Table 1.2. Recapitulation of BPHTB Revenue for The Fiscal Year 2020-2023 (in Rupiah)**

| Year | Target | Realization | % |
|---|---|---|---|
| 2020 | 5.000.000.000.000 | 4.679.413.804.668 | 93.59 |
| 2021 | 6.920.000.000.000 | 5.511.418.500.124 | 78.64 |
| 2022 | 8.195.000.000.000 | 6.404.748.530.336 | 78.15 |
| 2023 | 5.220.000.000.000 | 5.220.856.421.141 | 100,01 |

**Source:** BAPENDA DKI Jakarta Province

Although PBB-P2 and BPHTB are designed as major instruments to support PAD, their fluctuating performance suggests a gap between potential and actual revenue realization. Therefore, this research aims to analyze the effectiveness and contribution of PBB-P2 and BPHTB revenues in enhancing Jakarta's PAD. This research takes the title of "Analysis of the Effectiveness of Rural and Urban Land and Building Tax (PBB-P2) and Land and Building Acquisition Duty (BPHTB) Revenues in Increasing the Regional Original Revenue of DKI Jakarta Province".

## II. LITERATURE REVIEW

In the context of government administration and public service delivery based on the principle of decentralization, local governments are granted the authority to collect taxes and levies (tax assignment) and to receive financial transfers (grant transfers), also known as balancing funds (Kadjatmiko in Halim, 2007). Accordingly, regional revenue sources can be classified into: (1) Regional Original Revenue (PAD); and (2) Balancing Funds.

The original regional revenue, known as Pendapatan Asli Daerah (PAD), is classified within the revenue component of a Regional Government Budget (Anggaran Pendapatan dan Belanja Daerah or APBD). PAD signifies a region's financial capability to mobilize funding sources for both routine and developmental expenditures. It pertains to the revenues amassed by a region in accordance with regional regulations and applicable national laws and regulations (Yani, 2013). One method for evaluating the financial autonomy of a regional government is to scrutinize the composition of its revenue sources. A greater volume of locally generated revenue correlates with an increased capacity for the region to independently manage its financial affairs. In contrast, a lower level of local revenue indicates a heightened reliance on transfers from the central government.

The amount of PAD a regional government receives directly impacts its public services. An increase in PAD facilitates the execution of development programs and public welfare initiatives. Development sectors include road construction, public facilities, and other infrastructure whose benefits are directly experienced by the public. Welfare programs may encompass poverty alleviation, eradication of illiteracy, reduction in mortality rates, and various other social improvement initiatives. Conversely, a decline in PAD would hinder the execution of these regional government functions and could potentially undermine the implementation of regional autonomy.

The Land and Building Tax, known as Pajak Bumi dan Bangunan (PBB), is a compulsory levy on land and building ownership that reflects the economic benefits and social status conferred by such assets. As a property-based tax, the rate is determined by the characteristics of the taxable object, namely the land or building in question.

The Acquisition Duty of Right on Land and Building, known as Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) is a tax imposed on the acquisition of land and/or building rights, as stipulated in Article 1, Paragraph 43 of Law No. 28 of 2009 on Regional Taxes and Levies. The law defines land and/or building rights, including management rights and any physical structures on the land. Thus, BPHTB applies to acquiring land or building ownership through sale or other means. The buyer bears this tax, and in some respects, is comparable to the Income Tax (PPh) paid by the seller, meaning both parties share responsibility in the tax obligation.

**Previous Research**

Rio Rahmat Dian Lestari Siregar (2017) conducted a study titled "The Influence of BPHTB and PBB on Regional Own-Source Revenue in the Riau Islands Province." The findings showed that both BPHTB and PBB had a positive and significant influence, both individually and simultaneously, on PAD in the province.

Berliana Esti Widari (2016), in her study "Analysis of Land and Building Tax Revenue on Regional Revenue in Surabaya City Government," found that the revenue from PBB remained insufficient. The lack of taxpayer awareness about the role of taxes contributed to suboptimal performance. Although the tax's effectiveness increased between 2011 and 2013, it still did not reach its targets, with contributions to PAD not exceeding 50%.

Andrea Meylita Teguh Erawati (2017) conducted a study titled "The Influence of Taxpayer Awareness, Tax Sanctions, Tax Knowledge, and Fiscal Services on Compliance of Land and Building Taxpayers." Based on responses from 110 taxpayers in Yogyakarta, the study found a high level of taxpayer compliance, with an average score of 3.83, which falls within the "high compliance" category (interval: 3.41–4.20).

Dwi Nelly Febrianti, R. Bambang Dwi W., and Rina Fariana (2019) from Universitas PGRI Adi Buana Surabaya examined the Effectiveness and Contribution of Rural and Urban Land and Building Tax (PBB-P2) on PAD in Sidoarjo Regency (2013–2017). Using descriptive qualitative methods, they found that the PBB-P2 growth rate averaged 8.11%, indicating weak growth. However, its effectiveness was high (average 103.42%), while its contribution to PAD was relatively low (average 13.56%).

Hendry Andry (2021) from the Faculty of Social and Political Sciences, Universitas Islam Riau, conducted a study titled "Effectiveness of Rural Land and Building Tax Collection in Batang Kulim Village, Pelalawan Regency." The study applied a quantitative approach and found that the tax collection was ineffective due to discrepancies between perception and the actual performance of the Regional Financial and Asset Agency (BPKAD). Issues included unrealistic tax targets, a lack of public education programs, outdated taxpayer data, absence of penalties, and poor central supervision. These factors contributed to a diminishing public motivation to comply.

Dina Sri Mulyani and Imahda Khoiri Furqon (2021) from IAIN Pekalongan studied the effectiveness of rural and urban land and building tax collection (PBB-P2) in Pemalang Regency. Through interviews and questionnaires, they found the tax system to be moderately effective. Hindrances to revenue realization included unreported and unpaid tax liabilities, highlighting the need for improved taxpayer awareness to enhance PAD.

Mufida Dian Pertiwi and Fajar Syaiful Akbar (2022) from UPN "Veteran" East Java researched the effectiveness and contribution of PBB-P2 in Sidoarjo Regency Government. Employing a quantitative descriptive approach, they reported that the PBB-P2 effectiveness between 2016 and 2020 averaged a highly effective 105.08%. However, its contribution to PAD remained low, averaging only 12.86%, indicating limited fiscal significance.

Nur Ainiyah and Agoes Hadi Poernomo (2023) investigated the effectiveness of rural and urban land and building tax collection in Mojokerto Regency. The study found that both online and offline payment options were available, with tax collection conducted by local government officers and village administrators. Before the pandemic (2018–2019), collection effectiveness was moderate, but it declined during the pandemic years (2020–2022) due to target adjustments and reduced revenue realization. The study adopted a qualitative paradigm, employing document analysis and observation to gain insight into the tax collection process.

## III. RESEARCH METHODOLOGY

In this study, quantitative descriptive analysis methodology was employed, specifically in the form of ratio analysis. Descriptive research is inherently non-hypothetical, thereby eliminating the necessity to formulate a hypothesis (Arikunto, 2006). The data sources utilized to complete this study consist of data pertaining to PAD receipts and the realization of PBB-P2 and BPHTB in DKI Jakarta from 2020 to 2023, obtained from the Jakarta Regional Revenue Agency (BAPENDA).

**Table 3.1. Classification of Regional Tax Effectiveness Percentage Criteria**

| Percentage | Criteria |
|---|---|
| > 100% | Highly Effective |
| 90,00% - 100% | Effective |
| 80,00% - 90% | Quite Effective |
| 60,00% - 80% | Less Effective |
| <60% | Ineffective |

**Source:** Kepmendagri No. 690.900.327 Year 2006

**Table 3.2. Classification of Regional Tax Contribution Percentage Criteria**

| Percentage | Criteria |
|---|---|
| 0,00% - 10% | Very Less |
| 10,00% - 20% | Less |
| 20,00% – 30% | Medium |
| 30,00% - 40% | Pretty Good |
| 40,00% - 50% | Good |
| > 50% | Excellent |

**Source:** Kepmendagri No. 690.900.327 Year 2006

Both primary and secondary data were collected through observation, documentation, and interview stages. The gathered data is subsequently analyzed to evaluate the levels of effectiveness and contribution. To assess the values of effectiveness and contribution in a comprehensive manner, criteria based on the Ministry of Home Affairs (Kepmendagri) No. 690.900.327 of 1996 were employed.

**1. Effectiveness Ratio Analysis PBB-P2**

Effectiveness functions as a metric that denotes the degree to which the objectives (encompassing quantity, quality, and time) have been achieved. An elevated percentage of attained objectives corresponds with a heightened level of effectiveness. An indicator of effectiveness may be expressed as the ratio of tax collection revenue to the corresponding tax target, presuming that all taxpayers satisfy their tax responsibilities. The formula for computing effectiveness, as articulated by Hanif (2007), is as follows:

$$\text{Effectiveness} = \frac{\text{Realization of Revenue PBB-P2}}{\text{Target Revenue PBB-P2}} \times 100\%$$

Achieving a threshold of either one or 100% indicates an exemplary effectiveness ratio, signifying that a higher level of acceptance is associated with increased efficacy. Conversely, a lower percentage signifies diminished effectiveness in revenue generation.

**2. Effectiveness Ratio Analysis PPHTB**

Effectiveness is a criterion that signifies the extent to which the objectives concerning quantity, quality, and time have been successfully accomplished. A rise in the percentage of objectives achieved correlates positively with enhanced effectiveness. A relevant indicator of effectiveness is the ratio of tax collection revenue to the predetermined tax target, founded on the assumption that all taxpayers fulfill their tax obligations. The formula for calculating effectiveness, as articulated by Hanif (2007), is as follows:

$$\text{Effectiveness} \quad \frac{\text{Realization of Revenue BPHTB}}{\text{Target Revenue BPHTB}} \times 100\%$$

If a minimum achievement of either one or one hundred percent is attained, the effectiveness ratio improves, indicating greater efficacy in acceptance. Conversely, a lower percentage correlates with decreased revenue efficacy.

**3. Contribution Ratio Analysis PBB-P2 and BPHTB on Regional Original Revenue (PAD)**

$$Pn = \frac{QXn}{QYn} \times 100\%$$

The PBB-P2 Contribution Analysis serves as a tool for assessing the extent of contributions that can be derived from PBB-P2 revenues to Jakarta's Regional Original Revenue. The formula used to calculate the contribution of regional taxes is:

Abbreviation :

Pn = Contribution of Regional Tax Revenue to PAD (Rupiah)

QY = Total PAD Receipts (Rupiah)

QX = Total Regional Tax Revenue (Rupiah)

n = Year

The formula above illustrates the contributions of PBB-P2 and BPHTB to the DKI Jakarta Regional Original Revenue (PAD).

## IV. RESULTS AND DISCUSSION

### 1. Effectiveness of PBB-P2 in DKI Jakarta Province

According to the calculations, the following table presents the effectiveness of the Rural and Urban Land and Building Tax (PBB-P2) in DKI Jakarta Province from 2020 to 2023.

**Table 4.1.Effectiveness of PBB-P2 in DKI Jakarta Province (2020–2023)**

| Year | Target (IDR) | Realization (IDR) | Percentage | Criteria |
|---|---|---|---|---|
| 2020 | 9.450.000.000.000 | 8.957.229.158.206 | 94.79 | Effective |
| 2021 | 10.250.000.000.000 | 8.447.534.001.511 | 82.41 | Effective |
| 2022 | 10.250.000.000.000 | 8.255.681.240.357 | 81.27 | Effective |
| 2023 | 9.040.000.000.000 | 9.048.776.394.052 | 100.01 | Very Effective |
| **Average Effectiveness** | | | **89,62%** | **Effective** |

**Source:** Data processed, 2024

The revenue from the PBB-P2 showed fluctuations but maintained a substantial level of effectiveness. The average effectiveness recorded between 2020 and 2023 was 89.62%, which is classified as "Effective."

### 2. Effectiveness of BPHTB in DKI Jakarta Province

According to the calculations, the efficacy of the Land and Building Rights Acquisition Duty (BPHTB) in DKI Jakarta Province from 2020 to 2023 is presented in the following table.

**Table 4.2. Effectiveness of BPHTB in DKI Jakarta Province (2020–2023)**

| Year | Target (IDR) | Realization (IDR) | Percentage | Criteria |
|---|---|---|---|---|
| 2020 | 5.000.000.000.000 | 4.679.413.804.668 | 93.59 | Effective |
| 2021 | 6.920.000.000.000 | 5.511.418.500.124 | 78.64 | Quite Effective |
| 2022 | 8.195.000.000.000 | 6.404.748.530.336 | 78.15 | Quite Effective |
| 2023 | 5.220.000.000.000 | 5.220.856.421.141 | 100,01 | Very Effective |
| **Rata-Rata Efektivitas** | | | **87,59%** | **Effective** |

**Source:** Data processed, 2024

The data presented in the table indicates that the Land and Building Rights Acquisition Fee (BPHTB) in the DKI Jakarta Province has shown fluctuations in tax revenues. In 2020, the percentage was 93.59%, which diminished in 2021 and 2022. Conversely, in 2023, the percentage has reached 100%. The average effectiveness from 2020 to 2023 is calculated at 87,59%, which is categorized as "Effective."

### 3. Contribution of PBB-P2 to DKI Jakarta Province's PAD

According to calculations, the following table shows the contribution of PBB-P2 in DKI Jakarta Province from 2020 to 2023.

**Tabel 4.3.PBB-P2 Tax Contribution to DKI Jakarta PAD (2020-2023)**

| Year | Realization PBB-P2 (IDR) | Realization PAD (IDR) | Percentage | Criteria |
|---|---|---|---|---|
| 2020 | 8.957.229.158.206 | 37.414.754.711.193 | 23,94 | Medium |
| 2021 | 8.447.534.001.511 | 41.606.307.405.630 | 20,31 | Medium |
| 2022 | 8.255.681.240.357 | 45.608.404.729.501 | 18,11 | Less |
| 2023 | 9.048.776.394.052 | 49.100.842.251.790 | 18,43 | Less |
| **Rata-Rata Kontribusi** | | | **20,19** | **Medium** |

**Source:** Data processed, 2024

According to the table presented above, in 2020, the contribution of PBB-P2 constituted 23.94% of the Regional Original Revenue in the DKI Jakarta Province, thereby classifying it within the medium criteria for its contribution. This signifies that 76.06% of PAD is derived from other regional taxes and other legitimate local revenue sources.

In 2023, the contribution of PBB-P2 constitutes 18.43% of the Regional Original Revenue in the DKI Jakarta Province, which is classified under the "very good" criteria for contribution. This implies that the remaining 81.57% of PAD is derived from other regional taxes and legitimate local revenue sources. The average contribution from 2020 to 2023 is 20.19%, which is classified under the "Medium" criteria.

**4. BPHTB's Contribution to DKI Jakarta Province's PAD**

Based on these calculations, the contribution from the BPHTB in the DKI Jakarta Province for the years 2020 to 2023 is presented in the following table.

**Table 4.4. BPHTB's Contribution to DKI Jakarta PAD (2020-2023)**

| Year | Realization BPHTB (IDR) | Realization PAD (IDR) | Percentage | Criteria |
|---|---|---|---|---|
| 2020 | 4.679.413.804.668 | 37.414.754.711.193 | 12,51 | Less |
| 2021 | 5.511.418.500.124 | 41.606.307.405.630 | 13,25 | Less |
| 2022 | 6.404.748.530.336 | 45.608.404.729.501 | 14,04 | Less |
| 2023 | 5.220.856.421.141 | 49.100.842.251.790 | 10,63 | Less |
| **Average Contribution** | | | **12,61** | **Less** |

**Source:** Data processed, 2024

The table presented above shows that in 2020, BPHTB's contribution constituted 12.51% of the Regional Original Revenue in DKI Jakarta Province, which is deemed markedly inadequate. This suggests that 87.49% of PAD is derived from other regional taxes and legitimate local revenue sources.

In 2023, the BPHTB's contribution constitutes 10.63% of the Regional Original Revenue within the DKI Jakarta Province, thereby meeting the criteria for exemplary contributions. This statistic indicates that 89.37% of PAD is derived from other regional taxes and legitimate local revenue sources. Furthermore, the average BPHTB contribution from 2020 to 2023 is documented at 12.61%, demonstrating that the BPHTB's contribution consistently remains below the necessary levels for DKI Jakarta's PAD.

**V. IMPLICATION AND RECOMMENDATION**

Considering the analysis results and prior discussions, the author has derived conclusions from the research pertaining to the efficacy of PBB-P2 and BPHTB revenues in augmenting the regional original revenue of DKI Jakarta Province from 2020 to 2023, as follows:

1. The effectiveness level of the DKI Jakarta Provincial PBB-P2 from 2020 to 2023 is deemed to be relatively effective. This assertion is substantiated by the local government's attainment of the regional tax revenue targets that were established. The average effectiveness level of PBB-P2 during this period is 89.62 percent, which is classified as effective. In contrast, the average effectiveness level of BPHTB over the same timeframe is 87.59 percent, which is also classified as effective. This success can be attributed to the robust regional potential associated with both PBB-P2 and BPHTB, as well as the government's proactive approach in exploring regional tax potential and executing meticulous calculations to ensure that tax realizations consistently align with the targets set forth by the DKI Jakarta Provincial Government.
2. From 2020 to 2023, the contribution levels of the Property Tax (PBB) and the Transfer Tax on Land and Building Rights (BPHTB) to the regional income of DKI Jakarta Province have experienced considerable changes. The examination of PBB-P2's contribution to the Regional Original Revenue of DKI Jakarta Province during the period from 2020 to 2023 reflects an average contribution of 20.19 percent, which is classified as moderate. In contrast, the evaluation of BPHTB's contribution to the Regional Original Revenue of DKI Jakarta Province during the same period revealed an average contribution of 12.61 percent, categorizing it as less significant.

Considering the analytical results and the conclusions outlined in this study, the following recommendations are proposed:

1. The provincial government of DKI Jakarta, along with the relevant agencies, must formulate explicit regulations for the evaluation of revenue targets pertaining to PBB-P2 and BPHTB.
2. In pursuit of improving the performance of the PBB-P2 and the DKI Jakarta Province, particularly within the Jakarta Regional Revenue Agency (BAPENDA), it is essential to continuously emphasize the importance of taxation for regional development.

This initiative will ensure that taxpayers recognize the significance of complying with relevant regulations while meeting their tax responsibilities.

**REFERENCES**


1) Andrea Meylita, Teguh Erawati. (2017). "Pengaruh Kesadaran Wajib Pajak, Sanksi Perpajakan, Pengetahuan Perpajakan, dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan". Jurnal Akuntansi Vol. 5 No. 1, Juni 2017. Berliana Esti. (2016). "Analisis Penerimaan Pajak Bumi dan Bangunan Terhadap Pendapatan Asli Daerah Pemerintah Kota Surabaya". Surabaya : Jurnal Ilmu & Riset Manajemen Vol 5, Nomor 10, oktober 2016.
2) Ardhiansyah, Diaz, Sri Mangesti Rahayu, Achmad Husaini. 2014. *Analisis Potensi Pajak Hotel dan Pajak Restoran dan Kontribusinya Terhadap Pendapatan Asli Daerah (Studi Kasus pada Dinas Pendapatan Kota Batu 2011-2013).* Jurnal Administrasi Bisnis (JAB)/Vol.14 No. 1 September 2014. Universitas Brawijaya Malang, Jawa Timur.
3) Ainiyah, Nur & Poernomo, Agoes Hadi. 2023. Efektivitas Pemungutan Pajak Bumi dan Bangunan Pedesaan dan Perkotaan di Kabupaten Mojokerto. Bisman (Bisnis dan Manajemen): Volume 6. Nomor 1, Februari 2023 Halaman 44-52
4) Andry, Hendry. 2021. Efektivitas Pemungutan Pajak Bumi Dan Bangunan Di Desa Batang Kulim Kabupaten Pelalawan. Jurnal Wedana, Vll (2)
5) Awaludin, Muhammad Rizki. 2017. Analisis Tingkat Pertumbuhan Penerimaan Pajak Bumi Dan Bangunan Pada Dinas Pendapatan Pengelolaan Keuangna Aset Daerah Sidoarjo Tahun 2012-2015. Artikel Ilmiah. Sekolah Tinggi Ilmu Ekonomi: Surabaya Duvall,
6) Feberianti, Dwi Nelly dkk. 2019. Analisis Efektivitas dan Kontribusi Penerimaan Pajak (PBB-P2) Terhadap (PAD) Di Kabupaten Sidoarjo Tahun 2013- 2017. Publikasi Ilmiah Akuntansi Vol. 1, No. 1, 2019 Universitas PGRI Adi Buana Surabaya
7) Indriani Luisa. Analisa Efektivitas Pemungutan Pajak Daerah Dalam Meningkatkan Pendapatan Asli Daerah di Kabupaten Sitaro. Jurnal EMBA Vol. 4 No. 1 Maret 2016, Hal.173, Universitas Sam Ratulangi Manado. Mahmudi. 2015. Manajemen Keuangan Daerah. Yogyakarta : Andi Mardiasmo. 2018. Perpajakan Edisi Revisi Tahun 2018. Yogyakarta: Penerbit Andi Mudahkan Masyarakat Sidoarjo,
8) Mulyani, Dina Sri & Furqon, Imalda Khoiri. 2021. Analisis Efektivitas Pemungutan Pajak Bumi dan Bangunan Sektor Perdesaan dan Perkotaan (PBB-P2) Di Kabupaten Pemalang. Jurnal Aktiva : Riset Akuntansi dan Keuangan, 3(2), 2021, 62 – 75 ISSN: 2686-1054 Nasution. 2003. Metode Penelitian Naturalistik Kualitatif.
9) Pertiwi, Mufida Dian & Akbar, Fajar Syaiful. 2022. Efektivitas dan Kontribusi Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) Pada Pemerintahan Kabupaten Sidoarjo. Jurnal Ilmiah Indonesia p-ISSN: 2541- 0849 e-ISSN: 2548-1398 Vol. 7, No. 12, Desember 2022
10) Siswanto, Eko Hadi & Tarmidi, Deden. 2020. Akuntansi Pajak Teori dan Praktik. : PT Rajagrafindo Persada Suandy, Erly. 2011. Hukum Pajak, Edisi 5. Jakarta: Salemba Empat Tim Penyusun Kamus Pusat Bahasa, KBBI. Cet. Ke 2. Ed.3, Jakarta : Balai Pustaka, 2002 Dukungan Hal 385
11) Tarsito Ningrum, Dewi Agustya & Ulandari, Fitria. 2021. Penetapan dan Pembayaran Pajak Bumi dan Bangunan Perdesaan Perkotaan (PBB-P2) di BPPD Kabupaten Sidoarjo. Jurnal Reformasi Administrasi : Jurnal Ilmiah untuk Mewujudkan Masyarakat Madani Vol. 8. No.1, maret 2021, pp 49-57.


There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0) (https://creativecommons.org/licenses/by-nc/4.0/), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.