

MARKET TRADERS' PERCEPTIONS OF LAND AND BUILDING TAX COLLECTION (CASE STUDY OF TRADERS AT CICALENGKA MARKET)

Allisya Syiffa Nalurita^{1)*},
UIN Sunan Gunung Djati Bandung, Indonesia^{1)*}
Email: asyiffan27@gmail.com^{1)*}

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Abstract

Cicalengka District is one of the land and building tax revenue bases which helps process collections in the District. Bandung. This research aims to determine community perceptions as measured by observation, questionnaires with a Likert scale and interviews regarding land and building tax payments. The target of this research is the Sabilulungan Cicalengka Healthy Market traders as objects who experience direct benefits from regional development who live in Cicalengka District, totaling 1875 shops or traders. Based on research findings, there is a perception that awareness of the level of land and building tax (PBB) payments in Cicalengka District is quite good. Even though the available data is only 51% of taxpayers who have paid in 2021. From the results of observations, questionnaires and interviews with Cicalengka market traders, on the contrary, taxpayers in the District have a poor perception regarding their awareness of paying taxes. So there needs to be an effort to help the community become better at understanding paying taxes in the context of smooth national development.

Keywords: Perception, Awareness, Realization, Tax.

A. INTRODUCTION

In financing all forms of development, the country requires substantial funds. The expenditure for national development aims to create public welfare. Therefore, involving the community in its implementation is essential to support the success of the development programs carried out by the government. Indonesia is a country that pays attention to the rights and obligations of its citizens, placing matters related to taxes as a reflection of the citizens' duty to participate in national development. Furthermore, taxes are the largest contribution to state revenue. Taxes as a source of state revenue have two functions. According to Mardiasmo, as cited in (Putri Ida Pasaribu, Gustaaf Buditampo, 2017), these functions are: (a) The budgetary function is a source of revenue for the government to fund and pay for its expenditures, and (b) The regulatory function is a tool to regulate or enforce government policies in the social and economic sectors.

This aligns with Law Number 28 of 2009, which regulates regional taxes and retributions as one of the important sources of regional income to finance the implementation of regional government programs. The funds to implement regional government policies do not come from just one type of tax, but there is one tax closely related to the income earned by the region, which is the Land and Building Tax (PBB). The Land and Building Tax (PBB) is an objective tax, meaning the amount of tax to be paid is determined based on the condition of the taxable object, namely the land or building. The condition of the taxpayer (the person or entity required to pay the PBB) does not affect the determination of the amount of tax owed

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(Sari, 2016). PBB is a tax on land and/or buildings charged to taxpayers, which are individuals or entities that have rights to the land, utilize the land, or own, control, and/or benefit from the building. Taxpayers are required to pay taxes on these taxable objects then become the taxpayers.

If the land and/or building is not inhabited by the owner or is rented out or represented by another party, then the tenant or the inhabitant or controller becomes the individual or entity benefiting from the land and/or building. The inhabitant or controller may also be designated as a taxpayer by the Director General of Taxes. Taxpayers, whether entities or individuals, are those who, in reality: (1) have rights to the land, (2) benefit from the land, (3) own buildings, (4) control buildings, (5) benefit from buildings. Land and buildings are the objects of the Land and Building Tax. The term "land" refers to the surface of the earth, including inland waters and the sea within Indonesia, as well as what is beneath the surface, such as yards, fields, farmland, gardens, and mines. The term "building" refers to technical constructions that are permanently placed or planted on water or land, such as swimming pools, toll roads, luxury fences, markets, and other facilities.

Law Number 28 of 2009 regulates the Land and Building Tax (PBB), which is a tax imposed on land and building ownership. This tax has several types, one of which is the Rural and Urban Land and Building Tax (PBB-P2) imposed on land and buildings in rural and urban areas. Regional governments have full authority to manage and collect PBB-P2. The funds obtained from PBB-P2 are highly beneficial for financing development in the region and serve as one of the main sources of regional income, known as Local Own-Source Revenue (PAD). Therefore, PBB-P2 must be managed well to contribute optimally to regional development (Law Number 28 of 2009 on Regional Taxes and Retributions, 2009).

The main purpose of transferring the management of the Rural and Urban Land and Building Tax (PBB-P2) to regional governments is to increase regional income. For example, Bandung Regency has regulated PBB-P2 through Regional Regulations (Perda) and Regent Regulations (Perbup). All land and building owners are required to pay PBB according to the land area listed on their certificates. However, public awareness of paying PBB remains low due to various reasons, such as distrust, difficulties in payment, and a lack of understanding. The non-compliance of some community members in fulfilling their obligation to pay the Land and Building Tax naturally becomes an obstacle in the tax collection process. This is due to several factors contributing to low compliance, such as public dissatisfaction with public services, uneven infrastructure development, and numerous corruption cases involving officials. In various tax awareness activities, the public has expressed dissatisfaction with the benefits they receive from the taxes they pay, such as the many damaged public facilities. Marunung, in (QT Praja, 2016), discusses the Realization of Rural and Urban Land and Building Tax in Cicalengka District in 2021.

Table 1. The Realization of Rural and Urban Land and Building Tax in Cicalengka District in 2021.

Village	Target (Rp)	Realization(Rp)	Percentase (%)
Nagrog	540,285,401	222,600,928	41%
Narawita	149,175,325	40,994,974	27%
Margaasih	240,714,002	77,900,879	32%
Cicalengka Wetan	302,233,775	88,475,694	28%
Cikuya	422,089,318	191,762,279	45%

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Waluya	195,343,000	72,413,155	37%
Panenjoan	932,180,428	623,697,877	67%
Tenjolaya	799,280,060	578,737,393	72%
Cicalengka Kulon	257,261,333	145,855,536	57%
Babakan Peuteuy	241,259,956	77,598,305	32%
Dampit	129,152,554	75,640,658	59%
Tanjungwangi	147,758,977	24,180,250	16%
Kecamatan Cicalengka	4,356,734,129	2,219,857,928	51%

Source: Processed from the Central Bureau of Statistics of Bandung Regency.

From the table above, it is evident that many residents in the Cicalengka District still lack awareness and compliance in fulfilling their obligation to pay Land and Building Taxes. The realization of land and building tax revenue in Cicalengka has not met the target. The total realization of land and building taxes in 2021 was only IDR 2,219,857,928, whereas the target was IDR 4,356,734,129. The realization of Land and Building Taxes only reached 51% of the target. Based on this data, it is clear that the payment of land and building taxes by residents in Cicalengka District is very low, which is why the Land and Building Taxes in Cicalengka District did not meet the target.

Several factors contribute to the low interest of the community in paying taxes, including the lack of awareness among taxpayers to fulfill their tax obligations. The awareness of taxpayers to comply with their tax obligations is closely related to their perception of taxes, in this case, the Land and Building Taxes. (Jatmiko, 2006). Therefore, if we consider the potential taxpayers in the Cicalengka District, Bandung Regency, if all taxpayers comply with paying their taxes, it will positively impact the region's original revenue. Thus, awareness is needed through aligning perceptions between taxpayers and the Bandung Regency government in managing regional taxes.

Perception in an individual differs from perception in another individual, so it is not uncommon for problems to arise from miscommunication in interpreting the received object, such as something seen or heard. If the perception is not accurately conveyed, communication becomes ineffective. Perception helps us determine whether a message needs to be responded to or ignored (Mulyana in Sobur, 2013). Taxpayers' awareness to fulfill their tax obligations will increase if positive perceptions about taxes emerge in society. Torgler (2008) stated that taxpayers' awareness to comply with paying taxes is related to perceptions that include paradigms about the function of taxes for financing development, the usefulness of taxes in providing public goods, as well as fairness and legal certainty in fulfilling tax obligations.

According to Jatmiko (2006), taxpayers' perceptions are certainly related to their views on:

1. The service provided by tax authorities to taxpayers.
2. The use of the tax payments.
3. The public services received by taxpayers after they have paid their taxes.

These factors will certainly impact the awareness of taxpayers to pay their taxes, thereby affecting tax revenue as well.

As in the research conducted by (Rina Oktiani, Sugiarti, 2018), which examined the impact of awareness and public perception on the compliance with paying land and building taxes, the results indicated that individual perceptions of tax obligations influence compliance in paying Land and Building Taxes (PBB). Another study found that a lack of understanding of the concept of PBB among the public also affects their awareness of fulfilling their tax obligations. The study used perception theory to gauge the level of public awareness in paying land and building taxes. Based on questionnaires or surveys, the study revealed that 52% of the 100 respondents in Pakupatan Village lacked understanding and awareness of their responsibility to pay Land and Building Taxes (PBB). This significant finding suggests that many people in Pakupatan Village are still unaware and lack the necessary awareness to pay PBB. Efforts are needed to improve public perception, making it more positive and increasing awareness of the importance of paying land and building taxes, so that taxpayers can comply better with the tax laws and regulations in Indonesia (Leni Triana, 2016).

The third study's findings showed that a large portion of respondents, 70.52%, already understood the meaning of Land and Building Taxes (PBB). Additionally, a small percentage of respondents stated that they were well aware of PBB and recognized it as an absolute obligation, where paying PBB supports government efforts in regional development. The study also noted that the public's understanding of the purpose or benefits of PBB, such as its role in regional development, is crucial. The study highlighted several factors affecting public perception of PBB obligations in Slawi District, Tegal Regency, including the level of education, knowledge about PBB, tax services, and socialization of the PBB law (Subhan Janiar Adithama, Yuwanto, 2015). The analysis shows that public perception impacts taxpayer compliance in paying taxes. Increased taxpayer compliance helps achieve the land and building tax revenue target, thus boosting local revenue. As a result, public facilities like roads, squares, and markets can be developed more effectively. Given that the public is a key element in development, understanding public perception is vital for providing valuable insights to the government in managing land and building taxes.

Based on all previous studies related to public perception of paying Land and Building Taxes, it is clear that while much research has been done, each study has different focuses and locations. However, there is no research that focuses specifically on one group that directly benefits from economic facilities resulting from the payment of land and building taxes. From this phenomenon, the researcher is interested in studying public perception of the obligation to pay land and building taxes, with a focus on one specific group that directly benefits from such economic facilities market traders in Cicalengka District. The construction of Cicalengka Market is one of the regional development projects funded by local revenue, albeit with assistance from private companies as investors. The traditional market, which is the research locus in this study, namely Sabilulungan Market in Cicalengka, plays an important role in the local economy. By providing a platform for farmers, fishermen, and small-scale producers to sell their products directly to consumers, traditional markets help maintain income flow at the local level (Santoso, 2017). This is crucial for the economic survival of villages and small towns, where many residents depend on these economic activities.

According to the National Legal Development Agency (BPHN) document related to Presidential Regulation No. 112 of 2007, traditional markets are established and operated by the government, regional governments, state-owned enterprises, regional-owned enterprises, and the private sector, including private cooperation, in the form of shops, kiosks, stalls, and tents operated by medium and small traders, community self-help groups, or cooperatives with small-scale businesses and capital, where goods are purchased and sold through

bargaining. In the case of the construction of Cicalengka Market in 2015, in addition to local revenue, the Bandung Regency Government partnered with PT. Bangun Bina Persada as an investor for the market's development. Therefore, this study aims to understand public perception, specifically the perception of market traders in Cicalengka, regarding the payment of land and building taxes.

B. LITERATURE REVIEW

Land and Building Tax (PBB) Policy

The land and building tax (PBB) policy in Indonesia has become a focal point for local governments in their efforts to increase regional revenue and maintain environmental cleanliness (Putro & As'ari, 2023). Below are some aspects and challenges related to the PBB policy:

1. **Policy Objectives:** The main goal of the PBB policy is to collect taxes from land and buildings owned by taxpayers, both individuals and businesses. This tax is used to fund local government activities and improve the quality of public services.
2. **Policy Implementation:** The implementation of the PBB policy often faces various challenges, such as a lack of discipline and involvement from the public in reporting and paying taxes. Local governments must work to increase public awareness and participation in the tax process.
3. **Influencing Factors:** A lack of outreach by government officials can lead to low public awareness of tax obligations. Adequate and competent human resources are crucial for effectively implementing the tax policy, and the use of information technology can help improve efficiency in tax collection and management.

The land and building tax policy includes aspects used to measure the effectiveness, efficiency, and public acceptance of the policy. Here are some indicators that can be used to assess the PBB policy:

1. Tax Rate
2. Assessment of Land and Building Values
3. Tax Fairness
4. Tax Collection and Payment System
5. Taxpayer Compliance

The Impact of Land and Building Tax on Market Traders

The impact of land and building tax (PBB) on market traders can be observed from several aspects, particularly in the context of regional income and taxpayer compliance. Here are some key points summarizing this influence (Lado, M.R.N, 2023):

1. **Regional Revenue:** PBB significantly contributes to the Regional Original Revenue (PAD). Research shows that PBB has a positive and significant impact on regional income in various areas, including Ciamis and Tolitoli Regencies. An increase in PBB can help local governments fund various programs and infrastructure that also benefit market traders.
2. **Taxpayer Compliance:** The compliance of market traders in paying PBB is crucial to ensuring the smooth flow of regional income. Research indicates that tax knowledge and taxpayer awareness influence compliance in paying PBB. However, other factors such as economic levels, tax penalties, and the e-tax system also play a role in enhancing this compliance.
3. **Economic Impact:** PBB can affect the operational costs of market traders. If the taxes imposed are too high, this could burden the traders, which in turn might affect the prices of goods and their competitiveness in the market. Therefore, a fair and

proportional tax policy is essential to support the sustainability of market traders' businesses.

Tax and Market Traders' Welfare

Taxes have a significant impact on the welfare of market traders, both directly and indirectly. Here are some aspects that illustrate the relationship between taxes and the welfare of market traders (Handayani et al., 2020):

1. **Income and Operational Costs:** Taxes, including land and building taxes (PBB) and other taxes, can affect the operational costs of market traders.
2. **Availability of Public Services:** Taxes paid by market traders contribute to Regional Original Revenue (PAD), which is used to finance various public services such as infrastructure, cleanliness, and security in the market.
3. **Social Programs and Empowerment:** Local governments can use tax funds to provide training and skill development for traders, helping them improve the quality of their products and services.

C. RESEARCH METHODOLOGY

In this study, the researcher used a qualitative approach. The reason for using a qualitative approach is to help interpret the events being studied, namely the perceptions of traders, which, when viewed holistically, are explained through words that describe the actual conditions (Fiantika, et al., 2022). The research method applied in this study is descriptive research. The purpose of descriptive research is to provide a description, explanation, and validation of the events being studied (Ramdhan, 2021). The reason the researcher chose the descriptive research method is that the study explains phenomena and events that are the focus of attention, such as the failure to achieve the PBB collection target in Cicalengka District, through the perceptions of market traders (Jamaludin, 2022).

The types and sources of data obtained for this research are twofold: primary data and secondary data. Primary data is information obtained directly from interviews with informants, which the researcher records. The Likert Scale is used to measure attitudes, opinions, and perceptions regarding public awareness of PBB payment. This primary data is gathered directly from sources, namely several traders at the Cicalengka traditional market in Bandung Regency. Meanwhile, secondary data is obtained from other sources such as documents, books, journals, articles, notes, announcements, letters, or theses related to the research object. It generally includes images, sounds, photos, statistical data, or other types of documentation. Secondary data in this study includes journals and theses containing data from previous research, as well as news portals related to this research. The purpose of secondary data in this study is to allow the researcher to understand others' perspectives and experiences, including quotes or descriptions of phenomena in the field, such as data on the realization of land and building tax in Cicalengka District, the condition of the Cicalengka Market, and the number of market traders in Cicalengka (Jamaludin, 2022). The data collected in this study was obtained through observation, interviews, and documentation. Before starting the research, preliminary observations are usually conducted to understand the situation and condition of the research site. In this research, the researcher directly visited the Cicalengka Traditional Market.

Next, interviews with informants are crucial for data collection. Interviews are a data collection technique conducted directly with informants. Purposive sampling was used as the sampling technique in this study. Purposive sampling is a technique for selecting data sources based on specific considerations. These considerations include choosing individuals deemed most knowledgeable about the data needed, which facilitates the researcher's exploration of

the social object/situation being studied (Sugiyono, 2013). The data sources consist of two categories: traditional market traders and market officials/administrators, as well as land and building tax collection officers in Cicalengka District. The data source from traditional market traders includes traders who are also taxpayers for land and building tax.

Furthermore, documentation involves collecting data from archives, documents, or other written materials related to the research phenomenon. Records, letters, books, reports, or other official documents are used as documentation in this study. Documentation studies provide insight into the context of events, policies, history, and developments related to the phenomenon being studied (Jamaludin, 2022:110). The documentation used in this study includes images, such as photos taken before and after the construction/revitalization of the Cicalengka traditional market as an example of the benefits of regional revenue in the public facilities development sector. Regarding data analysis techniques, Jamaludin (2022) explains the data analysis during fieldwork as proposed by Miles and Huberman, stating that the steps in qualitative data analysis are continuous and carried out interactively until completion when data saturation is reached. Data saturation is indicated when no new data or information is obtained. The activities in the analysis include data reduction, data display, and conclusion drawing and verification).

D. RESULTS AND DISCUSSION

The analysis is based on interviews conducted with 4 (four) respondents and questionnaires distributed to 50 respondents, who are traders at the Cicalengka market and are registered taxpayers for land and building tax (PBB). This research also uses additional data from the Sehat Sabilulungan Cicalengka Market management office as supplementary sources. The study utilized questionnaires and interviewed 4 (four) key informants. Based on the findings and problem formulation discussed in the previous chapter, the researcher aims to further describe these findings. Through the questionnaires and interviews conducted with several informants or taxpayers in the Cicalengka traditional market area (Pasar Sehat Sabilulungan Cicalengka), the researcher posed several questions that the informants were required to answer and explain.

From the research findings on land and building tax in the Cicalengka District, which focused solely on the traditional market traders, the researcher describes that the level of awareness among taxpayers in the Cicalengka District regarding PBB payment is low. According to the results of the questionnaire, 52% of the 50 respondents, who are traditional market traders in Cicalengka, demonstrated a lack of understanding about their awareness in paying land and building tax. This aligns with the theory by (Jatmiko, 2016), which states that taxpayer perception, impacting their awareness of tax payment, is related to their views on three aspects.:

1. Services Provided by Tax Officials to Taxpayers

Services refer to the way tax officials manage, prepare, and assist with the needs of individuals, specifically taxpayers. According to an interview with Mrs. Ai, a local tax service officer, there are two main types of services related to land and building tax (PBB). The first is the delivery of the PBB Tax Assessment Notice (SPPT), which involves a process where the District Revenue Office (DPKA) sends SPPTs through the sub-district office to the village office according to the taxpayer's domicile. The village office then hands the SPPT to the RW (neighborhood association) head, who subsequently delivers it to the RT (neighborhood unit) head for distribution to the taxpayer. The second type of service is the PBB-P2 payment service, which is designed to be as straightforward as possible. Taxpayers need only bring the tax

amount due along with the SPPT when paying at the village office; if paying at a bank, bank staff assist with the process. Furthermore, convenient and accessible payment locations are also part of the service. Informal interviews with Cicalengka market traders, who are taxpayers for PBB, revealed that they prefer prompt, accurate, and friendly service. Observations, questionnaires, and direct interviews with market traders indicated that they still need guidance and assistance to obtain information about tax payments from local authorities. They understand that paying taxes is a moral obligation and not coerced, as they recognize PBB as a duty of citizenship. However, aside from the lack of taxpayer awareness, other factors contributing to the 2021 PBB payment shortfall include unclear addresses of SPPT holders, duplicate names on SPPT not yet updated in the tax office, low public awareness of payment and updating SPPT with changed physical forms, and delays in SPPT delivery. Market traders noted that PBB collection officers at the RT level only deliver SPPT without explaining its purpose, leading many taxpayers to store the SPPT without paying until after the due date.

2. Use of Taxpayer Payments

According to interviews with market traders who are PBB taxpayers, paying PBB helps them understand the importance of taxes for national development and the equitable distribution of development to underdeveloped areas. Most taxpayers in the Cicalengka District have fulfilled their tax obligations and rights. However, 32 respondents were uncertain about the function of the taxes they pay. Traders mentioned that even in the development of the Cicalengka market, there are still many issues such as poorly maintained children's playgrounds, inadequate lighting, and damaged roads leading to the market. This suggests that taxpayer funds have not been fully utilized by the Bandung Regency government in Cicalengka.

3. Public Services Received by Taxpayers After Paying Tax

Regional tax functions are not only intended to fill the regional budget (APBD) but also to provide services from the government to its people in the context of regional autonomy. The budgetary function of taxes is to fill the regional treasury. However, the regulatory function represents regional autonomy, relating to efforts in service provision. This is followed by the enactment of Law No. 9 of 2015, amending Law No. 23 of 2014 on Regional Government, which emphasizes service to the public as outlined in the considerations of the law. There is a shift in the paradigm of regional taxes where the government provides counter-performance in the form of services to the community. This counter-performance aligns with its intended use as regulated in the laws and implementing regulations to ensure compliance with service obligations related to the type of tax and the allocation provided by the regional government.

In this study, the tax referred to is the Land and Building Tax (PBB). Law No. 9 of 2015 on the Second Amendment to Law No. 23 of 2014 on Regional Government, which emphasizes public service, states that rural/urban PBB and BPHTB (Acquisition Duty on Land and Building) revenues should be prioritized for spatial planning improvements to build and develop regional autonomy in districts/cities.

Taxpayers have indicated that they do not perceive direct benefits from paying PBB. According to traders at Cicalengka Market, public services, including public goods and infrastructure improvements in Cicalengka District, are not yet optimal. Traders have reported that many public facilities in Cicalengka are inadequate. For instance, the road access to Cicalengka Market, which is severely damaged, has not been repaired. Additionally, they pointed out that public facilities at Cicalengka Square, which is very close to the market,

are also poorly maintained and have become damaged. Traders mentioned that the public services they receive from paying the Land and Building Tax, such as spatial improvements in Cicalengka District, have not yet been felt maximally.

E. CONCLUSION

Based on the explanation above and referring to the dimensions of taxpayer perception outlined by Jatmiko (2006), which include fiscal services to taxpayers, the utilization of tax funds, and public services received after tax payment, the researcher concludes that market traders in Cicalengka, as taxpayers of PBB, still feel dissatisfied. This dissatisfaction stems from the services provided by the tax authorities, the use of PBB funds, and the public services received as a result of paying PBB. This negative perception somewhat affects the awareness and timeliness of the public in paying the Land and Building Tax before the due date. With the paradigm shift in regional taxation, the local government should enhance taxpayer awareness of fulfilling their tax obligations if they perceive real benefits from tax payments through optimal government services. Therefore, it is expected that the Local Government and the Tax Service Office will be more active in approaching and continuously socializing with the community. This socialization should include understanding the tax system, including its functions, laws, benefits, and procedures for calculating and settling taxes, so that the public can understand and develop a more positive perception of taxes, as well as increase awareness in paying the Land and Building Tax.

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