

Evaluation of The Policy of Electronic Issuance of SPPT PBB-P2 at UPPPD Penjaringan North Jakarta in 2021 - 2023

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Abstract

This research aims to analyze and describe the evaluation of the PBB-P2 electronic SPPT issuance policy at UPPPD Penjaringan, North Jakarta. The research approach uses a qualitative approach with a descriptive type using secondary data from literature studies and document studies related to the main problem. The theory used is policy evaluation expressed by Dunn (2003). The background to this research is that due to the increasing number of taxpayers who download SPPT PBB-P2, there are still arrears in PBB-P2 payments, indicating that there are weaknesses in digitalization-based administration. The results of the policy evaluation show that the output achieved is less effective based on the amount of SPPT that must be paid and there are still arrears. The e-SPPT PBB-P2 publishing policy is quite efficient in increasing the number of taxpayers who download SPPT PBB-P2 electronically. However, tax officers are less responsive in increasing taxpayer knowledge so efforts are still needed to carry out outreach. The policy of issuing e-SPPT PBB-P2 is considered appropriate as an effort to increase PBB-P2 revenue from regional taxes in DKI Jakarta Province.

Keywords: Policy Evaluation, e-SPPT, PBB-P2.

INTRODUCTION

The issuance of e-SPPT PBB-P2 as a document that informs the tax payable in digital form in its implementation by the UPPPD of the Penjaringan Area, North Jakarta, in its realization of revenue has not been optimal, as shown in 2021, the realization of revenue was IDR 677,800,438,297, - only 88.59% of the target set, while the realization of revenue in 2022 was only 82.22% of the target set. Judging from the number of PBB-P2 tax objects, it is known that the number of NOP PBB-P2 in 2021 was 80,002 Taxpayers, and in 2022 it was 85,641 Taxpayers. From the number of NOPs, it is known that the determination of SPPT Payable in 2021 was IDR 912,100,951,247, -. After the implementation of DKI Governor Regulation Number 23 of 2021, it was discovered that there was an increase in the number of electronic billing documents issued and downloaded in the 2021 tax year of 80,002 e-SPPT PBB-P2 issued and downloaded as many as 53,287 e-SPPT by Taxpayers and e-SPPT PBB-P2 that had been paid by Taxpayers as many as 46,586. This condition requires efforts to optimize administrative capacity through verification of potential tax object data by making adjustments to the

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ownership of objects that have been registered, increasing supervision of arrears that become tax receivables and conducting examinations of Duplicate NOPs (Syahrian, Ma'arif & Mulyana, 2020). For this reason, an evaluation of the electronic issuance policy for SPPT PBB-P2 at the UPPPD Penjaringan Area, North Jakarta is very necessary because internal control related to registration, data collection, and dual positions of tax officers in carrying out their duties is not yet optimal, risk assessments found passivity in conducting data collection, to the lack of supervision in tax collection (Waleleng, Elim & Kindangen, 2022).

The management of PBB-P2 electronically related to data updates that are carried out not in accordance with the procedures for payment is still done manually so that its implementation is ineffective (Prong, Lambey, & Tatjandu, 2023). In terms of implementing the e-SPPT PBB-P2 system, although it is considered effective, there are still technical obstacles in data integration. Socialization and efforts are still needed to increase the capacity of tax officers (Rohani, 2022). e-SPPT PBB-P2 as an innovation in the form of a digital document is considered efficient for conveying tax information owed in order to improve compliance (Wahid, Slamet & Anwar, 2022).

The problem formulated to be studied in this study is based on the less than optimal management of PBB-P2 after the implementation of electronic issuance of SPPT PBB-P2 at the UPPPD Penjaringan Area, North Jakarta Administrative City. In 2021, the realization of PBB-P2 revenue at the UPPPD Penjaringan Area was ranked sixth out of six sub-districts in North Jakarta Administrative City with a revenue realization of Rp. 677,800,438,297.- or 88.59% of the target of Rp. 765,081,000,000.-, the realization of this revenue has not exceeded the target that has been set. Then in 2022, the Penjaringan Regional UPPPD was again in sixth place with a revenue realization of 82.22%. In 2023, the Penjaringan Regional UPPPD was able to exceed the mandated target of 102.27% with a realization of 642,428,125,672 of the target of Rp. 628,197,000,000,- the realization of revenue in 2023 was exceeded, one of the contributing factors was the lowering of the PBB revenue target at the Penjaringan Regional UPPPD. The failure to achieve the set revenue target indicates that there are still administrative weaknesses in the collection of PBB-P2 at the Penjaringan Regional UPPPD, North Jakarta

Administrative City. Judging from the number of e-SPPT PBB-P2 in 2021, there were 80,002 with a provision of Rp.912,100,951,247, and a revenue target of Rp.765,081,000,000 and a total revenue realization of Rp.667,800,438,297. In 2022, the number of e-SPPT PBB-P2 was 85,641 with a provision of Rp.919,897,498,562 and a revenue target of Rp.726,683,000,000 and a total revenue realization of Rp.597,461,283,453. In 2023, the number of e-SPPT PBB-P2 is 87,443 with a provision of Rp. 882,086,658,464, and the target revenue amount is Rp. 628,197,000,000, and the actual revenue amount is Rp. 642,481,125,672.

Based on the data above, it shows administrative weaknesses so that an evaluation of the PBB-P2 e-SPPT issuance policy is needed to optimize revenue at the UPPPD Penjaringan Area, North Jakarta Administrative City. Land and building tax (property tax) is the main key in strengthening regional finances, encouraging regional development, and increasing fairness in the distribution of tax burdens (Bird & Slack, 2004). Property tax has the advantage as a source of regional original income because property as a tax object has the potential to generate elastic income and revenue because it has an increasing tax base. Local governments have a comparative advantage in identifying property objects that are the basis for tax (Bahl et al, 2008).

According to Youngman (1996), property tax is defined as a tax on ownership and other legal interests in land and buildings that can serve important fiscal, political and legal purposes." Furthermore, Youngman (1996) said that property in the form of land and/or buildings is 'immovable property'. Aspects inherent in property include 'legal rights to certain objects', including land and/or buildings seen physically', and 'intangible property rights in the form of ownership rights'. In formulating property tax, according to Youngman (1996) there are several things to consider, namely: (1) "Tax base", related to "Is the tax calculation based only on the value of land, land and buildings, or territory?" (2) "Identification of the party responsible for payment", related to "Are the paying parties the owners, tenants, or the parties who utilize it?" (3) "Determining the rate", related to "Does a single rate apply to all PBB objects and subjects or does it differ from the subject of land use as a residence or business?" (4) "Distribution of administrative assignments and tax revenues between levels of government", related to "Is the collection carried out

by the center or regions, and is the policy uniform for all regions or does it depend on each region?"

In the implementation of property tax policies in developing countries, administrative capacity is often weak (Bahl & Martinez-Vazquez, 2010). The weakness is shown from the assessment ratio and the collection rate which are often very low causing unfair treatment of various categories of taxpayers, there is significant revenue leakage, and significant administrative costs associated with collection and appeals so that property taxes become a poor financing option for local governments (Bahl & Martinez-Vazquez, 2008). The weakness of administrative capacity in property taxes can be overcome by implementing technology that can provide solutions to facilitate: (1) Property identification using aerial imagery; (2) Billing through better communication with electronic tax payable notifications; (3) Payments can be made online via internet banking, or payments via mobile phone platforms; (4) Assessment through a simplified automated approach; and (5) Compliance monitoring through the use of geographic information systems (McCluskey, et.al., 2018).

Dunn (2003) defines evaluation as a relationship that has a relationship from the scale determined in making an assessment of the results achieved from an implementation including drawing conclusions, clarifying, making adjustments until the stage of reformulating existing problems is carried out. Muhadjir by Widodo (2009) said that evaluation is the process in making an assessment of a regulation that can be expressed in the form of results by comparing its objectives with the achievement of its targets.

To conduct an evaluation of the electronic SPPT issuance policy at the UPPPD Penjaringan Area, North Jakarta City Administration, using policy evaluation indicators according to Dunn (2003) measured by effectiveness, efficiency, responsiveness, and accuracy. Effectiveness is related to alternatives for achieving its output, efficiency is related to the amount of effort required to produce a certain level of effectiveness, responsiveness is related to the level of effectiveness, and accuracy is related to its relevance to the rationality and substance of its policy.

This study aims to analyze the evaluation of the e-SPPT PBB-P2 issuance policy in increasing PBB-P2 revenue at the UPPPD Penjaringan Area, North Jakarta Administrative City from 2021 to 2023. Research data was obtained through observations related to problems in the management of PBB-P2 by the UPPPD Penjaringan Area. Therefore, this study can be an academic reference in evaluating the policy of issuing SPPT PBB-P2 electronically at the UPPPD North Jakarta Area.

RESEARCH METHOD

This study uses a qualitative method with a descriptive type with a post-positivism paradigm using secondary data through an inductive process used to find and prove the theories and concepts applied in analyzing the problems studied (Miles & Huberman, 2014) related to the policy of issuing SPPT PBB-P2 electronically at the UPPPD Penjaringan Area, North Jakarta Administrative City.

RESULT AND DISCUSSION

Evaluation of the PBB-P2 e-SPPT Issuance Policy at the UPPPD Penjaringan Area

The evaluation of the PBB-P2 e-SPPT issuance policy at the UPPPD Penjaringan Area, North Jakarta Administrative City was analyzed using the policy evaluation indicators stated by Dunn (2003) using indicators of effectiveness, efficiency, responsiveness and accuracy in increasing PBB-P2 revenue.

Effectiveness

Effectiveness according to Dunn (2003) is related to the alternative of achieving its output, or achieving the goal of the action. Effectiveness, which is closely related to technical rationality, is always measured by the unit of product or service or its monetary value. Effectiveness in the policy of issuing e-SPPT PBB-P2 referred to in this study is related to the alternative of achieving its output, or achieving the goal of the policy of issuing e-SPPT PBB-P2 at the UPPPD of the Penjaringan Area, North Jakarta Administrative City from 2021 to 2023. The output of the implementation of the policy of issuing e-SPPT PBB-P2 at the UPPPD of the Penjaringan Area, North Jakarta Administrative City is to increase the realization of PBB-P2 tax revenue based on the issuance of electronic tax notification letters to taxpayers based on the

number of Tax Object Numbers, SPPT owed, and SPPT to be paid from the PBB-P2 provisions from 2021 to 2023, shown in table 1.

Table 1. The amount of NOP, SPPT Owed, and SPPT must be paid based on the 2021-2023 PBB-P2 Decree at the Penjaringan Regional UPPPD

PBB-P2 Determination Year	The amount of NOP	SPPT Owed	SPPT Must be Paid
2021	80.002	912.100.951.247	661.264.873.730
2022	85.641	919.897.498.562	665.700.495.664
2023	87.443	882.086.658.464	747.700.875.096

Source: UPPPD Penjaringan Area North Jakarta 2023 processed by Authors, 2024.

Table 1 shows the number of PBB-P2 NOPs in 2021 as many as 80,002 Taxpayers, in 2022 as many as 85,641 Taxpayers and in 2023 as many as 87,443 Taxpayers. From the number of NOPs, it is known that the determination of the SPPT Payable in 2021 is IDR 912,100,951,247, -, in 2022 it is IDR 919,897,498,562, - and in 2023 it is IDR 882,086,658,464, -. From the total determination of the SPPT Payable, it is known that the amount of SPPT that must be paid in 2021 is IDR 661,264,873,730, -, in 2022 it is IDR 661,264,873,730, -, in 2022 it is IDR 661,264,873,730. 665,700,495,664 and in 2023 amounting to Rp. 747,700,875,096,-. Viewed from the side of income receipts and PBB-P2 bill arrears in the Penjaringan District, North Jakarta Administrative City, it is presented in table 2.

Table 2. Recapitulation of PBB-P2 Receipts and Arrears for UPPPD Penjaringan, North Jakarta, 2021-2022

	2021	2022	2023
Current Year	535.818.826.520	552.932.602.798	604.744.114.324
Arrears	141.981.611.777	44.528.680.655	37.737.011.348

Source: Recapitulation of e-SPPT PBB-P2 UPPPD Penjaringan Area, North Jakarta Administrative City 2021 - 2023 Processed by Author, 2024.

Table 2 shows the realization of PBB-P2 revenue in the current year in 2021 amounting to IDR 535,818,826,520,- with the amount of PBB-P2 arrears in 2021 amounting to IDR 141,981,611,777,-. Then in 2022 it is known that the realization of revenue increased by IDR 552,932,602,798,- with the amount of arrears of IDR 44,528,680,655,-. And in 2023 it is known that the realization of revenue increased by IDR 604,744,114,324,- with the amount of arrears of IDR 37,737,011,348,-. Based on NOP data, SPPT Owed, and SPPT Must Be Paid based on the PBB-P2 Provision and the realization of PBB-P2 receipts and arrears for 2021-2023 at the UPPPD Penjaringan Area, North Jakarta Administrative City, from the amount of SPPT that must be paid in the current year in 2021, 2022 and 2023 there are still arrears. This indicates that the

output achieved in increasing PBB-P2 receipts through the implementation of the policy of issuing SPPT PBB-P2 electronically at the UPPPD Penjaringan Area, North Jakarta Administrative City is considered less effective. Muhadjir by Widodo (2009) said that evaluation is the process of assessing a regulation that can be expressed in the form of results by comparing its objectives with the achievement of its targets.

Based on the achievement of output from the implementation of the policy of issuing SPPT PBB-P2 electronically at the UPPPD of the Penjaringan Area, North Jakarta Administrative City, which is considered ineffective in line with an empirical study by Prong, Lambey & Tatjandu (2023) who revealed in their research qualitatively that they can describe the application of the collection system and its procedures applied in the management of PBB-P2 were found to be ineffective related to data updates that were carried out not in accordance with the procedure. In terms of the ineffectiveness of the procedure for payment, it is done manually. Al Farisi and Aisyaturahmi (2022) descriptively in their research revealed that the strategy of directly visiting taxpayers or deposits to pay them had been carried out but was not effective in achieving their targets. Based on the opinions of informants in this study, it can show the effectiveness of the implementation of the e-SPPT PBB-P2 issuance policy at the UPPPD of the Penjaringan Area, North Jakarta Administrative City from 2021 to 2023, seen from the increasing number of e-SPPT PBB-P2 downloaders who had paid, it was considered not optimal for the realization of PBB-P2 revenues which could exceed the set target. The suboptimality in achieving the objectives of implementing the e-SPPT PBB-P2 policy is known from the issuance of e-SPPT PBB-P2 in 2023 amounting to 87,553. Of that number, taxpayers who have downloaded e-SPPT PBB-P2 amount to 70,369 or 80.37%. This shows that there is ineffectiveness related to the level of compliance of PBB-P2 Taxpayers which is less than optimal, which can be caused by the e-SPPT PBB-P2 counseling which is intended to provide information and adaptation for Taxpayers in order to provide convenience for taxpayers to access the e-SPPT PBB-P2 service system in its implementation there is dissemination.

The ineffectiveness of implementing the PBB-P2 e-SPPT issuance policy needs to be evaluated related to the electronic administration of PBB-P2 tax and the behavior of Taxpayers at the level of compliance through updating the data of PBB-P2 tax objects and subjects due to differences in perception between tax officers and taxpayers related to the assessment of the value of land and buildings that need to be done in order to increase the trust of Taxpayers

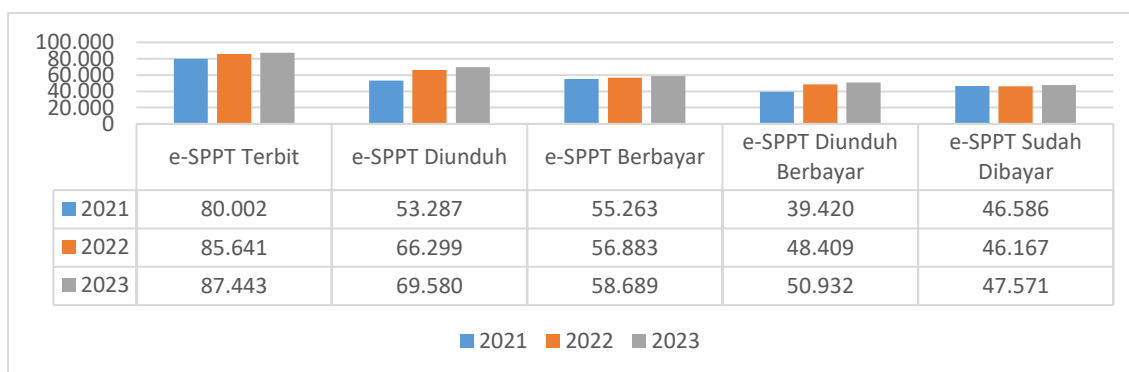
in carrying out their tax payment obligations. Land and building tax (property tax) is the main key in strengthening regional finances, encouraging regional development, and increasing justice in the distribution of tax burdens. Property tax has the advantage as a source of local revenue because property as a tax object has the potential to generate elastic income and revenue due to having an increasing tax base. Local governments have a comparative advantage in identifying property objects that are the basis for tax (Bahl et al, 2008). In the implementation of property tax policies in developing countries, it was found that administrative capacity is often weak (Bahl & Martinez-Vazquez, 2010). Its weaknesses are shown in the assessment ratio and collection rate which are often very low, resulting in unfair treatment of various categories of taxpayers, there is significant revenue leakage, and significant administrative costs associated with collection and appeals, making property taxes a poor financing option for local governments (Bahl & Martinez-Vazquez, 2008).

Mansyuri in Ikhsan & Salomo (2002) explains that tax administration is one of the three components of the tax system. Tax administration contains three components, namely: (1) an agency or body that gives authority and responsibility to organize tax collection; (2) people consisting of officials and employees who work at a tax agency who actually carry out tax collection activities; and (3) tax collection activities by an agency or body carried out to achieve targets in tax policies in accordance with the provisions of tax laws. Weaknesses in administrative capacity in property taxes can be overcome by implementing technology that can provide solutions to facilitate: (1) Property identification using aerial imagery; (2) Billing through better communication with electronic tax payable notification letters; (3) Payments can be made online via internet banking, or payments via mobile phone platforms; (4) Assessment through a simplified automated approach; and (5) Compliance monitoring through the use of geographic information systems (McCluskey, et.al., 2018). In terms of administrative capacity, there are still weaknesses in the management of PBB-P2 by the Regional Government, such as the suboptimal updating of tax object data against the Taxable Object Sales Value (NJOP) as the basis for imposing PBB-P2 tax (Safitra & Hanifah, 2022). Accuracy in determining NJOP basically refers to the objects, but in reality, there are discrepancies, and they are not updated (Mahyeda & Buchori, 2020).

Efficiency

Efficiency according to Dunn (2003) is related to efforts to produce a certain level of effectiveness. Efficiency, which is synonymous with economic rationality, is the relationship between effectiveness and effort, the latter is generally measured by monetary costs. The efficiency referred to in this study is related to the amount of effort required to produce a certain level of effectiveness from the implementation of the policy of issuing e-SPPT PBB-P2 at the UPPPD of the Penjaringan Area, North Jakarta Administrative City from 2021 to 2023. The efficiency of implementing the policy of issuing e-SPPT PBB-P2 at the UPPPD of the Penjaringan Area, North Jakarta Administrative City after the implementation of Governor Regulation Number 23 of 2021 can be seen from the number of e-SPPT PBB-P2 at the UPPPD of the Penjaringan Area, Jakarta Administrative City that were issued, downloaded by Taxpayers and the amount of PBB-P2 receipts during 2021 to 2023 which are shown in table 3.

Table 3. Recapitulation of e-SPPT PBB-P2 UPPPD Penjaringan Area, North Jakarta Administrative City 2021 - 2023



Source: UPPPD Penjaringan Area 2023 Processed by Author, 2024.

Table 3 shows an increase in the number of electronic billing documents issued and downloaded in 2021 as many as 80,002 e-SPPTs issued and downloaded as many as 53,287 e-SPPTs by Taxpayers and e-SPPTs that have been paid by Taxpayers as many as 46,586. In 2022 there was a decrease from e-SPPTs that had been paid as many as 46,167 compared to 2021 although the number of e-SPPTs issued in 2022 increased by 85,641 and downloaded as many as 66,299 e-SPPTs by Taxpayers. In 2023 e-SPPTs that had been paid increased to 47,571 compared to 2022, although e-SPPTs issued increased by 87,443.

Property tax according to Devas in Rosdiana, et al. (2017) revealed that property tax based on land and/or building ownership is the main source of revenue for local governments. Judging from the level of efficiency in the implementation of the e-SPPT PBB-P2 issuance policy at the UPPPD Penjaringan Area, North Jakarta Administrative City, it is considered quite efficient from the increase in the number of taxpayers who download the SPPT PBB-P2 electronically. However, this condition still shows administrative weaknesses in the application of technology in the issuance of e-SPPT PBB-P2 towards its realization. This is in line with the empirical findings of Rohani's research (2022) which assesses that from the side of the implementation of the e-SPPT PBB-P2 system, although it is considered effective, there are still technical obstacles in data integration because socialization and efforts are still needed to increase the capacity of tax officers.

Administrative weaknesses were found in the application of technology in the issuance of e-SPPT PBB-P2 towards the realization of its receipts at the UPPPD of the Penjaringan Area, North Jakarta City Administration, there are things that need to be considered in the implementation of property tax policies as expressed by Power (2006), namely the competence of tax officers and adequate equipment. Mc. Cluskey, et.al (2018) stated that technological equipment is a solution, including to facilitate the identification of property objects, billing through SPPT electronically, payments made online. Based on the opinions of informants in this study, it can be seen that the efforts made to increase the effectiveness of the implementation of the e-SPPT PBB-P2 issuance policy at the UPPPD of the Penjaringan Area, North Jakarta City Administration, are to provide easy access for Taxpayers to validate tax object data if there is a discrepancy between the information stated in the SPPT PBB-P2 and the facts in the field, corrections can be submitted online through the Online Tax channel. This ease of access is not followed by efforts to increase the intensity of socialization and counseling carried out by tax officers to improve the understanding of PBB-P2 taxpayers in 5 (five) sub-districts in the Penjaringan District who do not understand the importance of registering taxpayer accounts on the Online Tax channel.

The implementation of the e-SPPT PBB-P2 policy according to Rohani (2022) is considered effective because it is seen from the achievement of objectives in the response of taxpayers with the implementation of the SPPT PBB-P2 system electronically received appreciation and strongly supports the implementation of SPPT PBB-P2 services online

because it makes it easier for taxpayers and can save time and costs in managing PBB-P2 tax payments, but socialization and increasing the ability of implementing officials to help with difficulties faced by taxpayers are still needed.

Efforts made in terms of budget or costs in implementing the e-SPPT PBB-P2 issuance policy are no longer budgeted for printing, distributing, and procuring physical SPPT PBB-P2 documents. This budget efficiency is less effective because it is not followed by efforts to increase understanding and knowledge of information technology for Taxpayers. This condition indicates that efforts are needed to change the behavior of taxpayers to adapt to the application of information technology in the implementation of the e-SPPT PBB-P2 issuance policy at the UPPPD Penjaringan Area, North Jakarta Administrative City.

Efforts to provide easy access and budget efficiency from the implementation of the PBB-P2 e-SPPT issuance policy at the UPPPD Penjaringan Area, North Jakarta Administrative City, have become less effective, so an evaluation needs to be carried out related to efforts to increase the intensity of socialization and counseling carried out by tax officers in increasing the understanding of PBB-P2 taxpayers as an effort to change taxpayer behavior to adapt to the application of information technology in implementing the PBB-P2 e-SPPT issuance policy.

Responsiveness

Responsiveness according to Dunn (2003) is related to the level of satisfaction of the needs, preferences, or values of certain community groups. The responsiveness criterion is important because an analysis that can satisfy all other criteria - effectiveness, efficiency, adequacy, equality - still fails if it does not respond to the actual needs of the group that should benefit from a policy. The responsiveness referred to in this study is related to the level of effectiveness of the implementation of issuing e-SPPT PBB-P2 at the UPPPD Penjaringan Area, North Jakarta City Administration from 2021 to 2023. The issuance of Governor Regulation Number 23 of 2021 provides confirmation regarding e-SPPT which is formulated as a document that informs its tax bills in digital form into a system for applying the issuance of documents containing the determination of the value of the receivables electronically to be processed using technology in land and building taxation.

Based on data from the Regional Revenue Agency of North Jakarta City and Seribu Islands Regency, it is known that the realization of PBB-P2 revenue in 2021 in Penjaringan

District is ranked sixth out of six sub-districts in North Jakarta City with a revenue realization of IDR 677,800,438,297.- or 88.59% of the target of IDR 765,081,000,000,-, this revenue realization has not exceeded the target that has been set. Then in 2022, the Penjaringan UPPPD Region was again ranked sixth with a revenue realization of 82.22%. In 2023, the Penjaringan Regional UPPPD can exceed the mandated target of 102.27% with a realization of 642,428,125,672 from the target of Rp.628,197,000,000, - the realization of revenue in 2023 can be exceeded, one of the contributing factors is the lowering of the PBB revenue target at the Penjaringan Regional UPPPD. The failure to achieve the set revenue target indicates that there are still administrative weaknesses in the collection of PBB-P2 at the Penjaringan Regional UPPPD, North Jakarta Administrative City.

The obstacles faced in implementing technology in the management of PBB-P2 in the North Jakarta Administrative City area as expressed by Wawan Budi Rohman, as Acting Assistant to the City Secretary of the North Jakarta Administrative City, explained that the cause was the lack of knowledge of taxpayers in the lower middle-class category who were less up to date with technology, while taxpayers in the upper middle class category were concerned about misuse of the confidentiality of their personal data. Therefore, the government provides a guarantee regarding the security and confidentiality of taxpayer data and expects the community to immediately register for e-SPPT PBB-P2 (<https://utara.jakarta.go.id>, August 27, 2021). This condition shows that the responsiveness of tax officers in implementing the e-SPPT PBB-P2 issuance policy at the UPPPD Penjaringan Region is considered less responsive in increasing taxpayer knowledge so that efforts are still needed to socialize it. This is in line with an empirical study by Lestari, et.al (2021) which examines efforts to optimize and make the implementation of tax collection and its contributions effective, for regional revenue in a descriptive analytical manner, and can prove that various efforts are still needed to carry out socialization. Socialization is very necessary to increase taxpayer awareness and motivate them through the provision of quality services.

Based on the opinions of informants in this study, it can be seen that the responsiveness in implementing the policy of issuing e-SPPT PBB-P2 at the UPPPD Penjaringan Area, North Jakarta Administrative City is shown from the level of compliance of PBB-P2 taxpayers on the realization of PBB-P2 tax revenue in 2023 reaching 102.27% of the target set. This indicates a high level of compliance of PBB-P2 taxpayers. Then seen from the number of Paid e-SPPT PBB-

P2 with the number of e-SPPT PBB-P2 until 2023 reaching 81.06% which has a significant impact on the level of taxpayer compliance. The level of taxpayer compliance with the issuance of the e-SPPT PBB-P2 policy towards the realization of PBB-P2 tax revenue is considered to have increased but is not yet optimal if the e-SPPT PBB-P2 is grouped from the response of PBB-P2 taxpayers in fulfilling PBB-P2 tax obligations which can be divided into three groups, namely: (1) the group of taxpayers who have downloaded the e-SPPT PBB-P2 and immediately made PBB-P2 tax payments, (2) the group of taxpayers who have not downloaded the e-SPPT PBB-P2; and (3) the group of taxpayers who have downloaded the e-SPPT PBB-P2 but have not made PBB-P2 tax payments. From the number of e-SPPT PBB-P2 Paid with the number of e-SPPT PBB-P2 until 2023 in the UPPPD Penjaringan Area of North Jakarta Administrative City has not reached 100% so that the responsiveness of the implementation of the e-SPPT PBB-P2 issuance policy needs to be evaluated related to socialization efforts to PBB-P2 Tax Account Users so that they can update PBB-P2 tax object and subject data, provide appeals and propose active collection to make e-SPPT PBB-P2 payments to taxpayers who are in arrears in PBB-P2 payments.

Accuracy

Accuracy according to Dunn (2003) is related to its ratio related to rationality, substantive, because the question of policy accuracy is not related to individual criteria units but two or more criteria together. Accuracy refers to the value or price of program objectives and to the strength of the assumptions underlying those objectives. The accuracy referred to in this study is related to the accuracy criteria that are closely related to rationality, substantive, which are related to the implementation of the policy of issuing e-SPPT PBB-P2 at the UPPPD Penjaringan Area, North Jakarta City Administration from 2021 to 2023. The management of PBB-P2 is based on Law Number 1 of 2022 concerning financial relations between the Central and Regional Governments, which administratively in its management by the Regional Government has weaknesses, such as the suboptimal updating of tax object data against the Taxable Object Sales Value (NJOP) as the basis for imposing PBB-P2 Tax (Safitra & Hanifah, 2022). Accuracy in determining NJOP basically refers to the subjects, but in reality there are discrepancies and they are not updated (Mahyeda & Buchori, 2020).

In terms of the contribution of PBB-P2 revenue to regional tax revenue, especially in DKI Jakarta Province in 2018, seen from the realization of PBB-P2 of IDR 7.6 trillion to the realization

of regional taxes of IDR 37.5 trillion, contributing 20%, increasing in 2019 seen from the realization of PBB-P2 of IDR 8.8 trillion to the realization of regional taxes of IDR 40.2 trillion, contributing 22%, then increasing in 2020 seen from the realization of PBB-P2 of IDR 9.6 trillion to the realization of regional taxes of IDR 31.8 trillion, contributing 30%, decreasing in 2021 seen from the realization of PBB-P2 of IDR 8.9 trillion to the realization of regional taxes of IDR 34.5 trillion, contributing 25%, decreasing in 2022 seen from the realization of PBB-P2 of IDR 8.2 trillion to the realization of regional taxes of IDR 40.2 trillion, contributing 20%. Then in 2023 with the realization of PBB-P2 of Rp. 9.04 trillion to the realization of regional taxes of Rp. 43 trillion contributing 21%. This means that although the realization of PBB-P2 has increased, in terms of its contribution to regional tax revenues it tends to decrease.

The contribution of PBB-P2 revenue to regional taxes in DKI Jakarta Province indicates that efforts are still needed to optimize its administrative capacity, which can be done by verifying potential tax object data by making adjustments to the ownership of the object as registered, not including the building in the calculation of the existence of the object, increasing supervision of arrears that become tax receivables, conducting an examination of the existence of the object due to Double NOP (Syahrin, Ma'arif & Mulyana, 2020). In addition, efforts are also needed to improve the administration system which is carried out with an online system (Septiyani & Wahyudin, 2021). Since 2018, the DKI Jakarta Provincial Government has implemented an electronic tax collection system based on technology through the application of e-SPPT with the issuance of Governor Regulation Number 27 of 2018 which is the basis for regulating its procedures and mechanisms. The issuance of the policy is seen from the realization of PBB-P2 receipts during the period 2021 to 2023, which is known to have not been optimal in contributing to regional taxes where regional taxes are one of the largest components in increasing Regional Original Income for the DKI Jakarta Provincial Government. Then the issuance of Governor Regulation Number 23 of 2021 provides confirmation regarding e-SPPT which is formulated as a document that informs its tax bills in digital form.

In the management of PBB-P2 after the issuance of Governor Regulation Number 23 of 2021, the realization of PBB-P2 receipts in 2020 and 2021 did not exceed the target. This indicates that there are still administrative weaknesses in the collection of PBB-P2 at the UPPPD of the Penjaringan Area, North Jakarta Administrative City. The application of technology

through the implementation of the policy of issuing SPPT PBB-P2 electronically at the UPPPD of the Penjaringan Area, North Jakarta Administrative City, it is known that the number of NOP PBB-P2 in 2021 was 80,032 Taxpayers, and in 2022 it was 85,665 Taxpayers. Judging from the realization at the UPPPD of the Penjaringan Area in the current year in 2021 amounting to IDR 535 billion with the amount of PBB-P2 arrears in 2021 amounting to IDR 133 billion. Then in 2022 it is known that the realization of receipts increased by IDR 552 billion but there were still arrears of IDR. 22 billion. There was an increase in the number of e-SPPT PBB-P2 issued and downloaded by Taxpayers and e-SPPT that had been paid in the 2022 tax year decreased compared to the 2021 tax year even though there was an increase in the number of e-SPPT issued. Wijayanti, Nuraina & Astuti (2021) studied the implementation of PBB-P2 digitally, which was carried out qualitatively and could describe the implementation of more efficient digital services in terms of service time. The efficiency in terms of service time brings a good perception from taxpayers with the shift from manual to digitalization, there is a feeling of comfort in the service. This condition does not have a significant impact on increasing revenue for the region.

Evaluation according to Dunn (2003) is interpreted as a relationship that has a relationship from the scale determined in making an assessment of the results achieved from an implementation including drawing conclusions, clarifying, making adjustments to the stage of reformulating existing problems. To assess the accuracy of the implementation of the PBB-P2 e-SPPT issuance policy at the Penjaringan Area UPPPD, it is seen from its effectiveness, seen from the number of SPPTs that must be paid in the current year in 2021 and 2023, there are still arrears. This indicates that the output achieved in increasing PBB-P2 revenues through the implementation of the PBB-P2 SPPT issuance policy electronically at the Penjaringan North Jakarta UPPPD is considered ineffective. In terms of efficiency, it is considered quite efficient from the increase in the number of taxpayers who download the PBB-P2 SPPT electronically. However, this condition still shows administrative weaknesses in the application of technology in the issuance of PBB-P2 e-SPPT towards its realization. In terms of the responsiveness dimension of tax officers in implementing the e-SPPT PBB-P2 issuance policy at the UPPPD in the Penjaringan Region, it is considered less responsive in increasing taxpayer knowledge, so efforts are still needed to socialize it.

Based on the scale of measuring the accuracy of the implementation of the PBB-P2 e-SPPT issuance policy at the UPPPD Penjaringan Area, North Jakarta, it can be assessed that the policy is considered appropriate because it is considered quite efficient in the number of taxpayers who download the PBB-P2 SPPT electronically, but an evaluation needs to be carried out regarding the output achieved, socialization to increase taxpayer knowledge as an effort to increase the realization of PBB-P2 receipts at the UPPPD Penjaringan, North Jakarta in 2023.

Based on the opinions of informants in this study, it can be seen that the purpose of implementing the PBB-P2 e-SPPT application policy at the UPPPD Penjaringan Area, North Jakarta Administrative City is for cost efficiency, security guarantees and accuracy of PBB-P2 tax object and subject data. Cost efficiency has been implemented since the 2021 Budget Year by eliminating the cost of printing special PBB-P2 SPPT forms as well as purchasing printer ribbons and maintaining special printers for printing PBB-P2 SPPT, distribution, and tax collection costs. The elimination of these costs was diverted to the Tax Census.

The existence of a guarantee of security and accuracy of PBB-P2 tax object and subject data through the e-SPPT PBB download system where downloaders are required to input the downloader's profile / NIK data, can be a new database source to improve the validation of owner data on e-SPPT PBB-P2 as material for Cleansing PBB-P2 Receivables against PBB-P2 tax objects that do not download and pay PBB-P2 and correct double PBB-P2 NOPs.

The implementation of the PBB-P2 e-SPPT issuance policy at the UPPPD Penjaringan Area of North Jakarta Administrative City in achieving its objectives is considered to have the rightness to carry out cost efficiency and efforts in providing security and accuracy guarantees for PBB-P2 tax object and subject data. The rightness of the policy towards the objectives to be achieved from the issuance of the PBB-P2 e-SPPT needs to be evaluated in relation to efforts to update PBB-P2 tax object and subject data and improve the double PBB-P2 NOP which is the material for Cleansing PBB-P2 Receivables for PBB-P2 tax objects that do not download and pay PBB-P2. In updating PBB-P2 tax object and subject data according to Youngman (1996), it is necessary to consider the tax base for land, land and/or buildings, namely the tax base is based on the price of the market value of the property which is estimated based on the region or called zoning; the tax base is based on the price of the market value of the property; taxation is based on the market price of the land and/or building and the tax base is based on the price of the market value of the property.

Supporting and Inhibiting Factors

Supporting and inhibiting factors in analyzing the evaluation of the e-SPPT PBB-P2 policy at the UPPPD of the Penjaringan Area, North Jakarta Administrative City, use the performance theory proposed by Mahsun (2017) with three indicators, namely input, process and output.

Input

Input in an activity in an organization is said by Mahsun (2017) to be used to determine the resources used to produce output. These resources include the budget, apparatus resources, equipment, work facilities and other inputs used to carry out activities. The input referred to in this study is related to the use of the budget, the ability of tax officers, and the facilities and infrastructure used to implement the e-SPPT PBB-P2 issuance policy at the UPPPD of the Penjaringan Area, North Jakarta Administrative City.

Based on the opinions of informants in this study, it can be seen that the performance in implementing the policy of issuing e-SPPT PBB-P2 at the UPPPD Penjaringan Area, North Jakarta Administrative City, from the input indicators, there are supporting factors, namely: (1) the online tax website and JAKI application provide convenience for PBB-P2 taxpayers to download e-SPPT PBB-P2; (2) the ability of tax officers to carry out PBB-P2 tax collection efforts by prioritizing based on the PBB-P2 taxpayer profile which is carried out by making appeal letters, warning letters, installing tax arrears signs; (3) the facilities and infrastructure of the District building and service facilities are adequate. There are inhibiting factors, namely: (1) supporting equipment such as computers/laptops require system updates, official vehicles to reach all areas of Penjaringan District; (3) data on objects and subjects of PBB-P2 tax that has not been updated.

Process

The process in an activity in an organization is said by Mahsun (2017) to be related to the size of the activity including the accuracy of implementation, utilization of a number of inputs from the implementation of the activity. The process referred to in this study is related to the aspects of time efficiency and cost efficiency in collecting the realization of PBB-P2 revenue from the implementation of the PBB-P2 e-SPPT issuance policy at the UPPPD Penjaringan Area, North Jakarta Administrative City.

Based on the opinions of informants in this study, it can be seen that the performance in implementing the PBB-P2 e-SPPT issuance policy at the UPPPD Penjaringan Area, North Jakarta Administrative City from the process indicator, there are supporting factors, namely time efficiency and cost efficiency from the PBB-P2 e-SPPT download process, while the inhibiting factors are the inconsistent time when the PBB-P2 e-SPPT is issued and the payment due date from the issuance of the PBB-P2 e-SPPT which has an impact on the collection of PBB-P2.

Output

Output in an activity in an organization is said by Mahsun (2017) to be something that is expected to be directly achieved from an activity that can be physical or non-physical associated with well-defined and measurable activity targets. The output referred to in this study is related to the level of achievement and efficiency of collection against the targets set in the realization of PBB-P2 receipts from the implementation of the PBB-P2 e-SPPT issuance policy at the UPPPD Penjaringan Area, North Jakarta Administrative City.

Based on the opinions of informants in this study, it can be seen that the performance in implementing the policy of issuing e-SPPT PBB-P2 at the UPPPD of the Penjaringan Area of North Jakarta Administrative City from the output indicator has a supporting factor, namely the increasing number of PBB-P2 taxpayers who download E-SPPT PBB-P2 which has an impact on the realization of PBB-P2 revenues, as shown in 2022, as many as 66,299 taxpayers downloaded e-SPPT PBB-P2 with the realization of PBB-P2 revenues of IDR 597,461,283,450, -, while in 2023 as many as 69,580 taxpayers downloaded e-SPPT PBB-P2 with an increase in the realization of PBB-P2 revenues of IDR 642,481,125,670, -. The inhibiting factor is the level of compliance of PBB-P2 taxpayers which is not yet optimal towards the achievement of PBB-P2 revenue realization. This can be seen in 2021-2023, the issuance of downloaded and paid e-SPPT PBB-P2 experienced a decrease of 22.82%, causing a decrease in revenue realization of 5.82%. In 2021-2023, there was a decrease in the realization of PBB-P2 revenue of 7% and in 2022-2023 there was an increase of 20%. The achievement of realization is not optimal because there are Paid e-SPPTs that have not been downloaded by PBB-P2 taxpayers.

CONCLUSION

Based on the results of the analysis and discussion, it can be concluded that the evaluation of the e-SPPT issuance policy in increasing PBB-P2 revenues at the UPPPD Penjaringan Area, North Jakarta Administrative City in 2021-2023 from the effectiveness indicator seen from the level of PBB-P2 Taxpayer compliance which is less than optimal can be caused by the e-SPPT PBB-P2 counseling aimed at providing information and adaptation for Taxpayers in order to provide convenience for taxpayers to access the e-SPPT PBB-P2 service system in its implementation, dissemination occurs causing the implementation of the e-SPPT PBB-P2 issuance policy to be ineffective. The efficiency indicator seen from efforts to provide easy access and budget efficiency is considered less effective so that an evaluation is needed related to efforts to increase the intensity of socialization and counseling carried out by tax officers in increasing the understanding of PBB-P2 taxpayers. Responsiveness indicators for the implementation of the PBB-P2 e-SPPT issuance policy need to be evaluated in relation to socialization efforts to PBB-P2 Tax Account Users so that they can update PBB-P2 tax object and subject data, provide appeals and propose active collection for PBB-P2 e-SPPT payments to taxpayers who are in arrears in PBB-P2 payments. Indicators of the accuracy of the objectives of implementing the PBB-P2 e-SPPT implementation policy for cost efficiency, security guarantees and accuracy of PBB-P2 tax object and subject data are considered to have accuracy towards the objectives to be achieved from the issuance of PBB-P2 e-SPPT need to be evaluated in relation to efforts to update PBB-P2 tax object and subject data and improvement of double PBB-P2 NOPs which are used as material for PBB-P2 Receivable Cleansing for PBB-P2 tax objects that do not download and pay PBB-P2.

Factors affecting the performance of PBB-P2 collection at the UPPPD Penjaringan Area, North Jakarta City Administration in 2021-2023, in the input indicator, there are supporting factors, namely (1) the online tax website and JAKI application provide convenience for PBB-P2 taxpayers to download the PBB-P2 e-SPPT; (2) the ability of tax officers to carry out PBB-P2 tax collection efforts by prioritizing based on the PBB-P2 taxpayer profile which is carried out by making appeal letters, warning letters, installing tax arrears signs; (3) the facilities and infrastructure of the Sub-district building and service facilities are adequate, while the inhibiting factors are: (1) supporting equipment

such as computers/laptops require system updates, (2) official vehicles to reach all areas of Penjaringan Sub-district; (3) data on PBB-P2 tax objects and subjects that have not been updated. The process indicator contains supporting factors, namely time efficiency and cost efficiency of the PBB-P2 e-SPPT download process, while the inhibiting factor is the non-uniformity of time when the PBB-P2 e-SPPT is issued and the payment due date for the issuance of the PBB-P2 e-SPPT which has an impact on the collection of PBB-P2. The output indicator contains supporting factors, namely the increasing number of PBB-P2 taxpayers who download the PBB-P2 e-SPPT has an impact on the realization of PBB-P2 revenue, while the inhibiting factor is the level of compliance of PBB-P2 taxpayers with the achievement of PBB-P2 revenue realization for the issuance of the downloaded and paid PBB-P2 e-SPPT has decreased, causing the decrease in revenue realization to be less than optimal due to the existence of Paid e-SPPT that has not been downloaded by PBB-P2 taxpayers.

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