



The Influence of Tax Knowledge, Activeness of Village Parties, and Tax Sanctions on Taxpayers' Non-Compliance in Paying Land and Building Tax

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Abstract

Taxpayer non-compliance is an action that refers to a situation where a taxpayer has not been able to fulfil all of his tax obligations. Evaluation data on PBB tax revenue in Ajibarang District shows that in Tipar Kidul Village from 2019-2021 there has been a reduction in taxes in the realization of the principal tax assessments. This is what causes tax non-compliance in Tipar Kidul village. In this study, researchers analyzed the influence of tax knowledge, the activeness of village parties and tax sanctions on taxpayer non-compliance in paying land and building taxes in Tipar Kidul Village, Ajibarang District, Banyumas regency. The purpose of this study is to determine the effect of tax knowledge, activeness of village parties and tax sanctions on taxpayer non-compliance in paying land and building taxes. The method used in this research is quantitative with probability sampling technique, namely cluster random sampling and non-probability sampling, namely purposive sampling with a total sample of 380. The result of this study indicate that : 1) tax knowledge has no negative effect on taxpayer non-compliance in paying land and building taxes. 2) the activeness of village parties has a negative effect on taxpayer non-compliance in paying land and building taxes. 3) tax sanctions have a positive effect on taxpayer non-compliance in paying land and building taxes. 4) simultaneously all the independent variables in this study have a significant positive effect on taxpayer non-compliance in paying land and building taxes.

Keywords: Tax Knowledge; Activeness of Village Parties; Tax Sanction; Taxpayer Non-Compliance.

Introduction

Indonesia is a unitary state in the form of an archipelago stretching from Sabang to Merauke. The State of Indonesia has an area of 1,904,570 km². Indonesia is also known as the largest archipelagic country in the world, which has 17,508 islands, but only about 7,000 are inhabited. The island consists of the main island and the surrounding small islands (Indonesia, 2018). Geographically, the country of Indonesia is at the crossroads of the world and at the crossroads between two continents (Asian Continent and Australia) and two oceans (Indian and Pacific Oceans). Indonesia has a large population of 273.52 million people, which is

comparable to the area of Indonesia. The extent of the Indonesian state is used as a source of state revenue by the Indonesian state government.

One source of Indonesian state revenue comes from tax funds. Tax funds are the most common source of funds raised from the state. Tax is a mandatory contribution to individuals or entities to the state imposed by law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people (Tax, 2013). Taxes are also referred to as part of the most important source of state revenue and contribute the most, especially in advancing the welfare of the state and being the main source of support for the state budget. There are many types of taxes imposed on the public, namely land and building taxes which are one of the sources of state revenue (Mega, et al, 2021).

Land and building tax is a tax imposed on a person or entity that owns, controls, profits from land and buildings (Ablessy Ummu, Jullie J. Sondakh, 2020). The existence of benefits of better social status exceeding rights to land and buildings that have been erected will be subject to land and building tax. Land and building tax must be paid annually by the community and business actors who benefit from land and buildings. Land and Building Tax is collected in accordance with Law Number 12 of 1994, which is a change from Law Number 12 of 1985 (Windiarti & Sofyan, 2018). The tax rate charged to tax objects is 0.5% of the Taxable Selling Value (NJKP).

In Indonesia, the types of taxes imposed on the public include land and building tax (PBB), income tax (PPh), value added tax (VAT), Sales Tax on Luxury Goods (PPnBM), and Stamp Duty. Ministry of Finance announced PPh in Indonesia experienced decrease in 2022, from 2019 to 2021 this income tax has increased but in 2022 there has actually been a decrease of 0.87% from the previous 84.07% to 83.2%. In another tax compliance ratio, namely from reporting land and building tax returns by taxpayers in Indonesia from 2017-2021, it has increased. The tax compliance ratio recorded by the Directorate General of Taxes reached 84.07% in 2021 with 15.9 million reported SPTs out of 19 million taxpayers in Indonesia (VA, 2022)

Data obtained from a survey by the Central Statistics Agency (BPS) for Central Java Province for 2019-2021 states that the Purwokerto KPP has experienced an

increase in the realization of Land and Building Tax (PBB) revenue. This shows that overall in Banyumas Regency the community has begun to comply with the obligation to pay taxes. Based on research data obtained from the Ajibarang District Office, Banyumas Regency, which shows that taxpayer compliance from 2017-2022 in Tipar Kidul Village, Ajibarang District has increased and decreased. The PBB tax in Tipar Kidul Village has decreased from 2019 to 2022. The principal amount of tax assessments has increased from year to year, but the realization of the provisions has decreased. Tipar Kidul Village is one of 15 villages in Ajibarang District, Banyumas Regency, which is bordered by Wangon District to the south. Tipar Kidul Village has a total of 7,517 taxpayers in 2022. This makes Tipar Kidul Village the right object of research, because Tipar Kidul Village is the village that has the largest number of taxpayers in Ajibarang District and there are still many taxpayers who are not yet compliant in paying land and building taxes.

There are many factors that influence taxpayer non-compliance including education, active village officials, tax sanctions, outreach, economic income, conditions of the tax administration system, tax rates, how to pay taxes, taxes that have not yet developed, and culture. Of the many factors that became a factor in this study, one of them was education. Education is important, because the higher the education a taxpayer has, the easier it will be for them to understand tax knowledge. According to Anwar (2015: 17) based on a journal written by Wardani and Wati (2018) states that Tax knowledge is a procedure for changing the attitude and behavior of taxpayers through training efforts. Good tax knowledge can help improve taxpayer compliance.

In addition to tax knowledge, the activeness of the village officials determines the effectiveness of taxation. The tax officer whose job is to collect Land and Building Tax is from the village government. The village government plays an active role in tax collection. The part in the tax collection process includes the entire series of tax activities starting from collecting data on objects and subjects of taxes or levies, determining the amount of tax or levies owed to the collection of taxes or levies to taxpayers or levies as well as monitoring their deposit (Pramesti, 2016). If the

taxpayer already knows about tax knowledge and the activeness of the village, then the taxpayer can avoid and minimize tax sanctions.

Tax sanctions emphasize that there are provisions in tax laws and regulations that must be considered, prioritized and complied with by taxpayers. It can be said that tax sanctions are a tool used to prevent violations of tax norms. Taxpayers who do not comply with tax laws and regulations will be subject to tax sanctions (Siamena, et al, 2017). Sanctions obtained for taxpayers who do not pay land and building tax at maturity can be in the form of interest of 2% per month from the unpaid/underpaid land and building tax from the due date, in accordance with the provisions of Minister of Finance Regulation Number 78/PMK.03/2016 concerning procedures for issuing land and building tax invoices (Rumah.com, 2022)

In previous research that has discussed the effect of tax knowledge, tax authorities and fines on taxpayer compliance in paying land and building taxes, as in research conducted by Fitrianiingsih, et al (2018), states that tax authorities and tax sanctions partially have a positive effect on taxpayer compliance. However, knowledge of taxation partially does not affect taxpayer compliance (Fitrianiingsih et al., 2018).

Literature Review

Tax knowledge is a general insight regarding taxes in a process to change attitudes and behavior through several stages. Tax knowledge becomes a guideline for taxpayers to exercise their rights and obligations in taxation. The basis of taxpayers will be obedient to pay taxes, namely through tax knowledge, therefore tax knowledge is important (Yuliyanti, et al, 2019). The relationship between tax knowledge and taxpayer non-compliance is knowledge about taxes, especially land and building taxes, for each different taxpayer. This is because each taxpayer has their own knowledge regarding taxes, but the knowledge of different taxpayers will present the same thing. Based on research conducted by MF Mandowally et al., (2020) and Putra, (2020) showed the results of a positive influence between tax

knowledge and taxpayer compliance. From this, the first hypothesis (H1) can be taken, namely:

H1: Tax knowledge has a negative effect on taxpayer non-compliance in paying land and building taxes

The activeness of the village party is a behavior or activity that occurs on the part of the village in the tax collection process which is marked by the involvement of the village party and the taxpayer. The relationship between the activeness of the village party and the non-compliance of the taxpayer, namely the activity of the village party, is a benchmark for how obedient the taxpayer is in paying land and building taxes. This means that the payment of land and building tax requires an active role from the village, especially for land and building tax. Most taxpayers still need assistance from the village to act as intermediaries in paying land and building taxes, although now land and building tax payments can be made independently.

Based on previous research conducted by Andrew et al., and Hidayatulloh et al., (2020) showed that there was a positive influence between the activeness of village officials on taxpayer compliance. From this, the second hypothesis (H2) can be taken, namely:

H2: The activeness of village officials has a negative effect on taxpayer non-compliance in paying land and building taxes.

Tax sanctions are one of the factors that affect taxpayer compliance, the function of the existence of these tax sanctions is so that a group of people can obey the laws that have been determined (Nafiah & Warno, 2018). The relationship between tax sanctions and taxpayer non-compliance is that tax sanctions are a tool used when there are taxpayers who do not comply in paying taxes. This tax sanction is expected to provide a deterrent to taxpayers who violate the obligation to pay taxes. Even though the fine for this taxpayer can be said to be small, for a taxpayer who owns a large amount of land it will be very significant. According to theory, the lower the tax sanction imposed on the taxpayer, the lower the level of taxpayer non-compliance with taxes. Based on research conducted by Fitriyaningsih et al., (2018) and Mumu et

al., (2020) shows that tax sanctions influential positive on taxpayer compliance. From that then the hypothesis can be taken third (H3), namely:

H3: Tax sanctions have a positive effect on taxpayer non-compliance in paying land and building taxes.

The simultaneous influence of tax knowledge, the activeness of the village and tax sanctions on taxpayer non-compliance based on research conducted by Fitrianiingsih et al, (2018), Hidayatulloh et al, (2020), and Mumu et al, (2020) then the formulation of the hypothesis fourth (H4), namely:

H4: tax knowledge, active village officials and tax sanctions simultaneously have a positive effect on taxpayer non-compliance in paying land and building taxes.

Research Methods

The population in this study is the people in Tipar Kidul Village. In the choice of answers to the questionnaire using a five-point Likert scale ranging from strongly agree to strongly disagree and a two-point Guttman scale, namely true and false. The sampling technique used was purposive sampling, namely having population members based on certain criteria by determining the number of samples from the population in each area of Tipar Kidul Village using cluster random sampling. This study used a sample of 380 respondents from the community in Tipar Kidul Village. Table 1 shows the cluster random sampling technique data.

Table 1
Cluster Random Sampling Technique Data

No	Region	Population	Calculation	Number of Samples (Rounded)
1.	Hamlet (RW 1, RW 2, RW 3)	1601	$f_i = \frac{1601}{757}$ $= 0.23$ $n_i = 0.23 \times 380$ $= 80.94$	81

2.	Hamlet 2 (RW 4, RW 5, RW 13)	1470	$f_i = \frac{1470}{757}$ $= 0.96$ $n_i = 0.96 \times 380$ $= 74.48$	74
3.	Hamlet 3 (RW 6, RW 7, RW 8)	2332	$f_i = \frac{2332}{757}$ $= 0.30$ $n_i = 0.30 \times 380$ $= 117.8$	118
4.	Hamlet 4 (RW 9, RW 10, RW 11 , RW 12)	2029	$f_i = \frac{2029}{757}$ $= 0.270$ $n_i = 0.270 \times 380$ $= 102.6$	103
Amount		757	375.82	376

Source: Primary data processed.

In addition to random sampling cluster data, the purposive sampling technique has several criteria. The criteria used as the basis for sampling include:

1. He is a member of the Tipar Kidul Village community
2. Know about Land and Building Tax (PBB)

Measurement Variables

In this study, two variables were used, namely the independent variable and the dependent variable. In this independent variable consists of tax knowledge, the activeness of the village and tax sanctions, while the dependent variable consists of tax non-compliance. This independent variable is included in the attribution theory, which is a theory that aims to predict what causes other people to behave in a certain way. In attribution theory, there are two attributions, namely internal attribution and

external attribution. This internal attribution comes from a person's attitude, character, or personality while this external attribution can be related to the situation where the place is (Sumartik, 2018: 02-03).

Result and Discussion

Result

The results of this study used data analysis techniques which included validity and reliability tests. Validity test is a test that aims to show the accuracy of existing data in the field with data reported by researchers (Digdowiseiso, 2017: 65). An instrument is said to be valid, that is, if $r\text{-count} > r\text{-table}$. While the reliability test was conducted to determine the consistency of respondents in answering confidential questionnaires. A research variable can be said to be reliable as seen from the numbers listed in the table of Cronbach's alpha and guttman split-half coefficient. Besides that, to test the classical assumptions of the data using the normality test, multicollinearity test, heteroscedasticity test, Coefficient of Determination test (Adjusted R Square), and Multiple Linear Regression Analysis. Which of these classic assumption tests must pass and meet the criteria to be considered worthy of research.

Validity test

Table 2 shows the value of the validity test which is above 0.60. This shows that all indicators of the independent variables, namely tax knowledge, active village officials, tax sanctions and the dependent variable of taxpayer non-compliance are categorized as valid in this study.

Table 2
Validity Test Results

Variable	Question Items	r-table 5%	r-count	Information
Tax Knowledge (X)	X1, 1	0,10075	0.141	Valid
	X1, 2	0,10075	0.654	Valid
	X1, 3	0,10075	0.120	Valid
	X1, 4	0,10075	0.140	Valid
	X1, 5	0,10075	0.211	Valid
	X1, 6	0,10075	0.396	Valid

Village Party Activeness (X2)	X1, 7	0,10075	0.476	Valid
	X1, 8	0,10075	0.298	Valid
	X2, 1	0,10075	0.680	Valid
	X2, 2	0,10075	0.617	Valid
	X2, 3	0,10075	0.729	Valid
	X2, 4	0,10075	0.704	Valid
	X2, 5	0,10075	0.748	Valid
	X2, 6	0,10075	0.766	Valid
	X2, 7	0,10075	0.734	Valid
	X2, 8	0,10075	0.749	Valid
Tax Sanctions (X3)	X2, 9	0,10075	0.755	Valid
	X3, 1	0,10075	0.197	Valid
	X3, 2	0,10075	0.528	Valid
	X3, 3	0,10075	0.626	Valid
	X3, 4	0,10075	0.781	Valid
	X3, 5	0,10075	0.826	Valid
	X3, 6	0,10075	0.492	Valid
	X3, 7	0,10075	0.728	Valid
Taxpayer Non-compliance (Y)	X3, 8	0,10075	0.796	Valid
	Y, 1	0,10075	0.678	Valid
	Y, 2	0,10075	0.792	Valid
	Y, 3	0,10075	0.758	Valid
	Y, 4	0,10075	0.688	Valid
	Y, 5	0,10075	0.803	Valid
	Y, 6	0,10075	0.701	Valid
	Y, 7	0,10075	0.790	Valid
	Y, 8	0,10075	0.616	Valid
	Y, 9	0,10075	0.788	Valid

Reliability Test

This study uses a reliability test, a variable can be said to have good reliability if the value is more than 0.70 (Ghozali, 2020). Table 3 shows the results of the reliability test, which are included in the reliability test, namely the variables of tax knowledge, the activeness of village officials, tax sanctions and taxpayer non-compliance that already have good reliability or according to the requirements are said to be reliable.

Table 3
Reliability Test Results

Variable	Guttman Split-Half Coefficient	Information
Tax Knowledge	0.796	Reliable

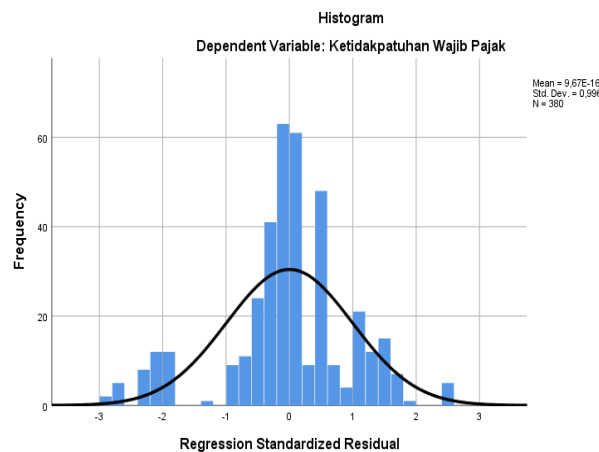
Variable	Cronbach's alpha coefficient	Information
Village Party Activeness (X2)	0.873	Reliable
Tax Sanctions (X3)	0.781	Reliable
Taxpayer Non-compliance (Y)	0.891	Reliable

Classic assumption test

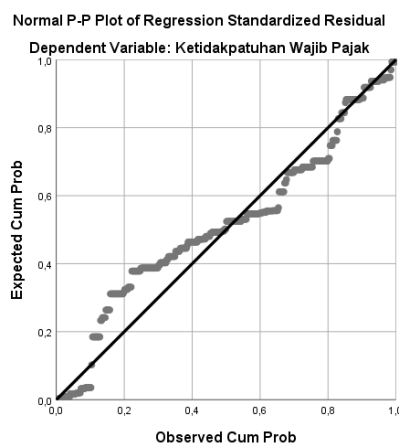
Normality test

The normality test aims to test the standardized residual value of the regression model whether it can be normally or not normally distributed. A data can be said to be normal if in the graph the data spreads around the diagonal line and follows the direction of the diagonal line. Following are graphs related to histograms and normal probability plots.

Graph 1



Graph 2



In graph 1 or the histogram graph above, it shows that the curved line forms a mountain with symmetrical legs, so it can be concluded that the research data is normally distributed. Whereas in graph 2 or normal graph probability plots show that the points follow the diagonal line from point 0 and do not widen too far, it can be concluded that the data is normally distributed.

Multicollinearity Test

The multicollinearity test aims to determine whether the resulting regression model has a high correlation between the independent (free) variables or not. In the multicollinearity test it can be done by looking at the TOL (Tolerance) and Variance Inflation Factor (VIF) of each independent (free) variable on the dependent (bound) variable. If the VIF value is below or <10 and the Tolerance value is above or > 0.1 , then there are no symptoms of multicollinearity (Suliyanto, 2011: 8). Based on VIF <10 and TOL (Tolerance) > 0.1 of all variables, it can be stated that the multiple linear regression model does not show symptoms of multicollinearity or there is no strong correlation between independent variables, so it can be used in this study.

Table 4
Multicollinearity Test Results

Model	Collinearity Statistics	
	tolerance	VIF
(Constant)	-	
Tax Knowledge	0.952	1,050
Village Activities	0.715	1,399
Tax Sanctions	0.721	1,388

Heteroscedasticity Test

The heteroscedasticity test aims to determine whether or not there is a variance in the regression model that is not the same (constant). The Park model heteroscedasticity test was carried out by regressing all independent variables on the value of Ln residual squared ($\ln e^2$). A residual Ln squared value that is free from heteroscedasticity symptoms if the significant value is greater than the alpha value

(Sig > 0.05), it can be concluded that the model does not contain heteroscedasticity symptoms if $t \text{ count} < t \text{ table}$ (Suliyanto, 2011: 102). Based on the Sig value > 0.05 of all variables, it can be concluded that there are no symptoms of heteroscedasticity or homoscedasticity in the regression used.

Table 5
Heteroscedasticity Test Results

Model	Sig.
(Constant)	0.792
LnPP	0.062
LnKPD	0.249
LnSP	0.097

Coefficient of Determination (Adjusted R Square)

The coefficient of determination aims to estimate how much power the independent variables have in explaining the variation of the dependent variable together. the adjusted coefficient of determination can be used to reduce the bias that occurs, so the value of the coefficient of determination can affect the increase or decrease with the addition of new variables or sample size in the model (Suliyanto, 2011: 59). The results of the table above show that the Adjusted R Square value of 0.155 (15.5%) means that the variable Knowledge of Taxes (X), Activity of the Village Party (X2), and Tax Sanctions (X3) can affect the variable Taxpayer Disobedience by 15.5% while the rest is influenced by other variables outside this study.

Table 6
Coefficient of Determination (Adjusted R Square)

Model	Adjusted R Square
1	0.148

Multiple Linear Regression Analysis

This analysis is used for the purpose of examining the effect of the dependent variable with two or more independent variables. The research that will be carried out using multiple linear regression analysis tests has the aim of knowing whether

there is an influence between the variables Tax Knowledge (X1), Village Party Activeness (X2), and Tax Sanctions (X3) on the Taxpayer Disobedience variable (Y). The t-count value is compared to the t-table, the variable is said to be accepted if the t-count is greater than the t-table ($t\text{-count} > t\text{-table}$). In addition to determining the significance can be seen from the sig value. If the sig value is less than 0.05, then it can be said to have a significant effect ($\text{sig} < 0.05$).

Table 7
Multiple Linear Regression Analysis

Model	Unstandardized Coefficients	Sig
	B	
(Constant)	32,033	0.000
Tax Knowledge	0.095	0.730
Village Activities	-,360	0.000
Tax Sanctions	0.630	0.000

Discussion

This study shows that tax knowledge has no effect on taxpayer non-compliance. Based on the attribution theory, the more taxpayers have a level of knowledge about taxation against taxpayer non-compliance, the higher the level of taxpayer compliance. However, the results of this study are not in line with existing theory, this research is in line with previous research conducted by Fita Fitrianingsih, Sudarno, and Taufik Kurrohman (2018) entitled Analysis of the Influence of Tax Knowledge, Fiscus Services and Penal Sanctions on Taxpayer Compliance in Paying Rural and Urban Land and Building Taxes in Pasuruan City which states that tax knowledge has a positive and insignificant effect.

The activeness of village officials has a negative effect on taxpayer non-compliance in paying land and building taxes. Based on the attribution theory of the

activeness of the village party regarding taxation, it is an internal cause that can influence the perception of taxpayers in making decisions regarding non-compliant behavior of taxpayers in paying land and building taxes. The theory states that the better the activities carried out by the village regarding taxation, the lower the level of taxpayer non-compliance will be. However, this research is in line with the existing theory. This research is in line with previous research conducted by Amir Hidayatulloh, Agung Dwi Nugroho, Faishal Prahatma Ganinda and Kahfi Fikrianoor in 2020 entitled *Morality, Role of Village Officials, and Community Compliance in paying rural and urban land and building taxes : sanctions as a moderating variable* which states that taxpayer compliance in paying rural and urban land and building taxes is influence by the role of village officials, meaning that village officials have a role in increasing taxpayer compliance in paying land and building taxes.

Then finally tax sanctions, tax sanctions have a positive effect on taxpayer non-compliance in paying land and building taxes. Based on the theory of attribution of tax sanctions related to taxation, it becomes an external cause due to the influence of taxpayer perceptions in making judgments regarding taxpayer non-compliance behavior in carrying out tax obligations. From the results of this study it can be concluded that if tax sanctions are not implemented then taxpayer non-compliance will increase but vice versa if tax sanctions are implemented then taxpayer disobedience will decrease. This is in line with the research conducted by Ablessy Mumu, Jullie J. Sondakh and I Gede Suwetja in 2020 entitled *Effects of Tax Knowledge, Tax Sanctions, and Taxpayer Awareness of compliance with paying land and building taxes in Sonder District, Minahasa Regency* which states that tax sanctions have a negative and significant effect on taxpayer compliance in paying land and building taxes in Sonder District, Minahasa Regency.

The lower the taxpayer non-compliance, the higher the level of taxpayer compliance related to land and building taxes. Increased taxpayer compliance will greatly help Indonesia's state revenues because land and building tax is one of Indonesia's state budget revenue sources. This study will be used as a reference for further research in the economic field, especially rural land and building taxes.

Conclusion

Overall, this study found that it simultaneously has a positive effect on taxpayer non-compliance. Where the variable Knowledge of Taxes, Activity of the Village Party and Tax Sanctions can be a benchmark for respondents who occur from non-compliance in paying land and building taxes. Partially tax knowledge has no effect on taxpayer non-compliance in paying land and building taxes.

This study has research limitations, namely this research is limited by the variables of tax knowledge, the activeness of village officials, and tax sanctions. In addition, the research location is also limited, namely only in Tipar Kidul Village. For further research, it is possible to use a larger population and sample than other villages, so that results can be obtained that are true and representative.

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