Effect Size of Land, Building and Number of Taxpayers of Land and Building Tax Revenue in The District of Pandeglang

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Abstract

Tax is one important element in the government finances, and a source of government funding that will be used to finance the country's infrastructure and local. There are different types of taxes imposed to society, but one of the taxes collected by local governments as local revenue is tax and buildings. Property tax is a tax levied on immovable property consisting of land and buildings owned by the taxpayer. This study aims to determine the effect of Land, Buildings and Total Number of Taxpayers against Tax Receipts Earth And Building in Pandeglang. This type of research is quantitative research with secondary data obtained from Revenue Pandeglang. The sample used in this study is the total sample or sampling saturated, as expressed by Sugiyono (2010) that "the saturation sampling is sampling technique when all members of the population used as a sample". The sample in this study were all districts in Pandeglang number of 35 districts. Analysis of data using multiple linear regression and to determine the hypothesis used t test and f. In this study, researchers took the period 2013–2015, as for the type of data used is secondary data. Data obtained from the Department of Revenue (DISPENDA) Pandeglang. Testing the hypothesis in this study using correlation and multiple linear regression with t test and f test at the 5% significance level (α=0.05). The results showed that the variables of land area, the number of buildings and the number of taxpayers together affect the acceptance of the United Nations. The greater the amount of land area, the number of buildings and the number of taxpayers, the land and building tax receipts will increase because reception is directly proportional to the amount of land and building tax (PBB).

Key words: land, building number, tax payers, receipt of land and building tax revenue

Introduction

Role Taxes on state income are very influential at the present time. This is because taxes are a definite source of contributing funds to the state and are a reflection of public participation in state financing which is regulated by law. Tax revenue is of course inseparable from the level of public awareness and compliance in fulfilling their taxation through reporting and paying taxes.

Taxes can be defined as contributions to the state treasury based on law (which can be enforced) by not receiving lead services that can be shown directly and are used to pay for general expenses (Mardiasmo: 2011). In Indonesia tax
collection is regulated in the 1945 law article 23 paragraph 2 this provides a legal guarantee to declare justice, both for the state and its citizens.

Land and Building Tax (PBB), even though the revenue value is small when compared to other taxes, PBB has a wider impact because the PBB revenue is returned for local regional development. Therefore PBB has a series of characteristics that are different from other taxes, which include: (1) the rupiah value is relatively small compared to other taxes, (2) has a very broad impact, (3) is the main source of development revenue for local governments, (4) the number of taxpayers (WP) is relatively more than other types of taxes, (5) PBB revenues tend to increase from year to year and (6) PBB is the only property tax in Indonesia (Neneng Hartati, 2013).

The potential for Land and Building Tax in Indonesia is very large, such as in the Pandeglang Regency area and the role of Land and Building Tax is also in realizing the economy and developing the Pandeglang Regency area with great potential so that awareness in paying taxes is needed, awareness that comes from the taxpayer about the meaning and To benefit from collecting these taxes, the public must be aware that the obligation to pay land and building taxes is not for other parties, but for regional development such as road repairs, construction and so on. So awareness is needed in paying land and building taxes so that regional development through land and building taxes can be realized properly.

The increase in the area of the Earth is due to data updates, the existence of land which was not an object of PBB has changed its function to become land which is the object of PBB tax and the building area has increased due to the construction of houses and housing complexes in the Pandeglang Regency area. However, it turns out that the increase in land and building tax objects was not accompanied by the realization of land and building tax revenues and one of the factors that influence the willingness of taxpayers to pay taxes is awareness of the taxpayer, this is because the awareness of taxpayers to pay taxes can affect the success of tax receipts. According to Djoko Muljono (2010) land and building tax payers are tax subjects who are subject to the obligation to pay taxes according to the United Nations Law.

With regard to land and building tax revenues obtained by the regions, as can be seen there are still many deficiencies in it, especially the low participation of the community in paying the land and building tax which is their obligation. In line with this, the government often carry out a technique of providing motivation to their subordinate governments such as sub–district heads, heads of sub–district heads and villages by giving awards to those who succeed in meeting the target of achieving land and building tax in the current tax year.

Such conditions indicate that public participation is still low in paying land and building taxes. The low level of community participation in paying land and building tax can be caused by many factors, including the lack of understanding of the community about the meaning of land and building tax in development financing, lack of concrete evidence of tax being paid in improving people's welfare, lack of activity by officials in billing and the apathy of the people themselves in paying taxes, apart from that sometimes it is difficult to reach taxpayers because they no longer live in Pandeglang Regency. According to Djoko Muljono (2010) less than optimal acceptance is caused by many factors, including (1) the ability of human resources; (2) Facilities and infrastructure; (3) Leadership; (4) Coordination and supervision; (5) Living conditions; (6) Socio–economic conditions.

The Pandeglang Regency Government with responsibility as the manager of Land and Building Tax certainly requires hard work from related parties, especially the Regional Revenue Service (Dispenda), sub–district heads and village heads as spearheads and part of the management of Land and Building Tax, in the management of Land and Building Tax. Better buildings, compared to previous years, carry out tax socialization efforts to provide understanding to the public so that they can increase public awareness in paying Land and Building Tax and the Pandeglang Regency Government needs to carry out tax collection intensity in order to increase regional revenues and achieve realization land and building tax targets that have been determined by the Pandeglang Regency Government.

Whether or not tax collection is achieved can be measured through taxpayer compliance in carrying out their tax obligations, where there are several aspects that become benchmarks, namely psychological aspects and juridical aspects. The psychological aspect looks more at the extent to which the related tax/service officials carry out their duties as extension workers, waiters and supervisors. The juridical aspect is measured by the extent to which the awareness or compliance of taxpayers in paying taxes, where tax awareness is often an obstacle in the problem of collecting taxes from the public.

Land and building tax revenues in Pandeglang Regency in 2013 amounted to Rp. 8,411,573,002, while in 2014 land and building tax revenues in Pandeglang Regency decreased to Rp. 6,977,890,530 and in 2015 it experienced that PBB revenues in 2015 became Rp. 6,678,604,377. The factors that influence this decline are one of them being the diversity of levels of understanding in society and the transition of people from villages to cities so that the level of awareness in paying taxes is still low and there are other factors that affect this decline in PBB revenues.

**Literature Review**
Moral Theory

The moral theory of tax according to Simajuntak and Mukhlis (2012) is an individual’s intrinsic motivation to act, which is based on values influenced by cultural norms. The moral principles or values one believes in why one pays taxes. Several factors influence tax morale such as: perceptions of honesty, attitude of helping or serving from tax officers, trust in government agencies, appreciation or respect from tax officials (respect), and other individual characteristics.

This theory with a community psychology approach, holds that between the community and the government there is an implicit contract, in which the community realizes that they have rights and obligations. The virtues of citizens will emerge as a result of the collective participation rights of the community being respected. For example, the honest treatment of the authorities, the community will respond positively, the tax system and good tax administration services make the community satisfied and become a driving factor for taxpayers to increase their compliance (Simajuntak and Mukhlis, 2012).

Legal Justice Theory

A good law or regulation is fair, in this regard the regulations underlying tax collection should be in accordance with the requirements of justice. Fairness in tax policy can be seen from:

b. Justice from the allocation of the tax burden on various groups of people.

The definition of "fair" is very relative, but the tax law must make justice in tax collection. Fair in tax collection does not mean that everyone has to pay the same amount of tax, but efforts must be made so that tax collection is carried out in a general and equitable manner. The meaning of "general and equitable" is that tax collection must be carried out in such a way that everyone gets the same burden or pressure. If the tax collection has been carried out fairly, the people's awareness to pay taxes will be thicker because they believe that everyone gets the tax burden according to their ability.

The results of the tax audit issued by the Directorate General of Taxes must reflect the values of justice for both taxpayers and government officials (Directorate General of Taxes) in exercising their rights and obligations in tax collection.

Definition of Tax

The definition of tax according to Neneng Hartati: 2015 Taxes are people’s contributions to the state treasury based on laws (which can be forced) without compensation services (counter-performance) which can be shown directly and used to pay public expenses. In simple terms, taxes function as a source of finance and have a regulatory function.

Irianto: 2011 states that

Tax is a transfer of resources from the private sector to the government sector, but not to violate obligations in accordance with applicable regulations in the absence of appreciation and is carried out to make it easier for the government to carry out its duties.

Taxes based on KUP Law No.16 of 2009: "Taxes are mandatory contributions to the state owed by individuals or entities that are coercive by law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people."

Property Tax

Land and building tax, or abbreviated as PBB, is a tax levied on land and buildings because of benefits and/or better socio-economic status for people or entities that have a right over it or benefit from it (Trisni, Tarsis: 2011).

Meanwhile, according to Neneng Hartati: 2014 land and building tax (PBB) is a state tax imposed on land and/or buildings based on law number 12 of 1985 concerning land and building tax as amended by law number 12 of 1994.

Tax Subject and Object

Tax subjects are people or entities that actually have a right to land, and/or obtain benefits from land, and/or own, control, and/or obtain benefits from buildings. Tax subjects who are subject to the obligation to pay taxes then the tax subject becomes a taxpayer.

As stated in Article 1 of the Law on Land and Building Tax, what is meant by earth is the surface of the earth, (waters) and the body of the earth beneath it. The surface of the earth is actually nothing but the ground. So the objects of PBB are the land (waters) and the body of the earth (buildings). Buildings are engineering constructions.
that are permanently planted or placed on land and/or waters including: Neighborhood Roads, Toll Roads, Luxury Fences, Luxury Parks, Sports Venues, Shipyards, Wharfs, Oil Storage/Refinery, Water, and Gas Oil Pipelines and other useful facilities.

However, there are land and building tax objects that are exempt or not subject to tax. Tax objects that are not subject to land and building tax are tax objects that: are used solely to serve the public interest and do not seek profit, including: a) in the field of worship, for example: mosques, churches, monasteries, b) in the field of education, for example: Madrasahs, Islamic Boarding Schools, c) in the social field, for example Orphanages etc.

### Land and Building Tax Tax Rates

Based on Article 5 of the law on land and building tax, the tax rate imposed on a tax object is a single rate of 0.5% (five tenths of a percent). The application of the PBB tariff has been in effect since the enactment of law number 12 of 1985 concerning PBB on January 1, 1986. Based on the law on regional taxes and regional levies (UU PDRD) article 80 paragraph (1) and paragraph (2), the maximum land and office building tax rate is 0.3% and is stipulated by regional regulations.

### Tax base

Article 1 of the United Nations Law states that the basis for imposing land and building tax is the sale value of the tax object (NJOP), namely the average price obtained from a sale and purchase transaction that occurs fairly. If there is no sale and purchase transaction, NOJP is determined through a price comparison with other similar objects, or the new acquisition value, or the selling price of a replacement object. Basically, the determination of the sale value of tax objects (NJOP) is every 3 (three) years determined by the Minister of Finance. However, for certain areas where development has resulted in a significant increase in NJOP, the selling price is determined once a year.

Taxpayers who deliberately do not submit SPTPD or fill in incorrectly or incompletely or attach incorrect information so that they are detrimental to regional finances can be punished with imprisonment for a maximum of 2 (two) years or a fine of up to 4 (four) times the amount of tax unpaid or underpaid debts.

Criminal acts in the area of regional taxation are not prosecuted after a period of 5 (five) years has passed since the time the tax became payable or the end of the mass tax or the end of part of the tax year or the end of the relevant tax year.

Criminal sanctions based on Law no. 28 of 2009 Article 176 is: Officials or experts appointed by the Regional Head who because of their negligence do not fulfill the obligation to keep the matter as referred to in Article 172 paragraph (1) and paragraph (2) shall be subject to imprisonment for a maximum of 1 (one) year and maximum fine of Rp. 4,000,000.00 (four million rupiah).

Officials or experts appointed by the Regional Head who intentionally do not fulfill their obligations or someone who causes the official’s obligations to not be fulfilled as referred to in Article 172 paragraph (1) and paragraph (2) shall be subject to imprisonment for a maximum of 2 (two) years and imprisonment for a maximum of 2 (two) years and a maximum fine of Rp. 10,000,000.00 (ten million rupiah).

Prosecution of criminal acts as referred to in paragraph (1) and paragraph (2) is only carried out on complaints from people whose confidentiality has been violated.

Criminal charges as referred to in paragraph (1) and paragraph (2) in accordance with their nature relate to the personal interests of a person or entity as a taxpayer or retribution payer, therefore it is made a criminal complaint.

It can be seen here, autonomously that PBB revenue is influenced by the area (how much land area) and buildings that are subject to tax. (Irwan et al: 2010) states that PBB revenues in Indonesia come from 5 classifications, namely:

a. The rural sector, which includes land for yards, land for fields, land for paddy fields, pond land, land for salt fields and others in rural areas.

b. The urban sector, which includes land and buildings in large and small cities that can be viewed as cities, such as national capitals, provincial capitals, district capitals, sub-district cities, and so on.

c. The plantation sector, which includes land and buildings used for plantation purposes, such as land and buildings for factories and plantation crops

d. Forestry sector, which includes land and buildings used for forestry business, such as land and buildings used for stockpiling wood, and immature forest land

e. Mining sector, which includes land and buildings that are used for mining, for example land that is drilled to obtain oil, natural gas, iron ore and buildings built around the drilling area that are used for the purposes of the mining business.
Method
Collecting data in this study is in the form of secondary data. Secondary data (secondary data) is data collected indirectly through intermediary media (obtained and recorded by other parties).

This research covers the field of taxation, which aims to obtain evidence that is tested on the hypothesis in the form of secondary data obtained from the Regional Revenue Service (DISPENDA) of Pandeglang Regency. Aims to find out whether land area, building area and number of taxpayers have a significant effect on PBB revenues.

Results & Discussion
In accordance with the Regional Regulation of Pandeglang Regency as amended into Regional Regulation of Pandeglang Regency Number 2 of 2012 concerning amendments to the regional regulation of Pandeglang Regency number 1 of 2011 concerning Taxes in part eleven concerning Rural and Urban Land and Building Taxes Article 63 and article 64. In this study, the objects in this study were land area, building area and the number of taxpayers registered at the Regional Revenue Service (DISPENDA). The results of the recapitulation of independent variable data from 2013 to 2015 are:
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<th>No</th>
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Table 1. Results of Student Learning Achievement in the First Observation
Land area

PBB revenue in this case can be seen from the variable number of land area, during the 2013-2015 observation period with a minimum value of land area of 15.23 m² or 4,101,849 m² in Jiput District, and a maximum value of land area of 19.71 m² located in Saketi District or 345,814,335 m² while the land area has an average value of 18,3510 m² with a total of 669,884,226 m² from 35 sub-districts in Pandeglang Regency.

Based on the results of testing the hypothesis proposed that the variable land area has a significant effect on PBB revenue, the results of this study obtained a tcount value of 4.150 with a significance value of .000 or less than 0.05, because the tcount value of 4.150 is greater than the table value of 1.66008, the hypothesis proposed in this study is accepted. This indicates that in general land prices from time to time tend to increase and not decrease.

Due to the demand resulting from the increase in population, the level of Gross Regional Domestic Product (GDP) per capita and the inflation rate in the area which resulted in an increase in the selling value of land which resulted in an increase in PBB revenues.

Building area

The variable that supports PBB revenue in this study is the variable area of the building and has a minimum value of 15.03 m² or 3,378,147 m² in Cikeusik District, and a maximum value of building area of 19.31 m² is in Pandeglang District or 242,156,468 m² while the building area has an average value of 15.5541 m² with a total of 40,392,453 m² from 35 sub-districts in Pandeglang Regency. The second hypothesis proposed states that building area has a significant positive effect on PBB Revenue. From the results of this study, the tcount value was 2.248 with a significance value of 0.027 or greater than 0.05, because the tcount value was 2.248 greater than the table value of 1.66008 then the hypothesis proposed in this study is accepted. This indicates that the number of developments such as housing, shops can affect the acquisition of PBB revenues in Pandeglang Regency.

Number of Taxpayers

The variable number of WP with a minimum value of the number of WP is 7.67 people or 2,141 people is in the District of Menes, and the maximum value of the number of WP is 9.13 people is in Cipeucang District or 9,253 people while the number of WP has an average value of 8.4250 people with a total of 14,288 people from 35 sub-districts in Pandeglang Regency.

Based on the results of hypothesis testing, the number of taxpayers has a significant effect on PBB revenue. From the results of this study, a tcount value of 4.638 was obtained with a significance value of 0.000 or less than 0.05, because the tcount value of 4.638 was greater than the table value of 1.66008, the hypothesis proposed in this study was accepted. This can be interpreted that the number of taxpayers has a significant effect on PBB revenue in Pandeglang Regency in a positive direction. The attribution theory in this study argues that the taxpayer’s understanding of taxation, in fulfilling his tax obligations from the rural and urban land and building tax sector, will depend on certain conditions, one of which is the level of awareness possessed by the taxpayer.

Effect of Land Area, Building Area and Number of Taxpayers on Land and Building Tax Receipts

As for the minimum value of PBB revenue is Rp. 73,582,672 are in the Sindangresmi sub-district, with the maximum value of PBB revenue being in Pandeglang Sub-district or Rp. 606,433,326. while PBB revenue has an average value of Rp. 669,884,226 from 35 sub-districts in Pandeglang Regency.

Based on the results of the f test, it can be seen that Fcount is 756914.186 and if you look at the Ftable value using a significance of 5% (α = 0.05) and degree of freedom (df) = nk-1 or 105 - 3 - 1 = 101, the value obtained Ftable is 2.69, so it can be concluded that the value of Fcount ≥ Ftable is 22.408 ≥ 2.69 this means that together the independent variables in this study significantly affect the dependent variable, thus the fourth hypothesis (H4) is accepted.

This growth in land area, building area and the large number of taxpayers can contribute to the influence or increase in the relatively high increase in land and building tax revenues. became land that became the object of PBB tax and the number of building areas increased due to the construction of houses and housing complexes in the Pandeglang Regency area.

In this case productive residents will try to increase their income or business, so that the presence of productive residents will greatly assist the development of growth in the business or industrial sector in Pandeglang Regency which will also indirectly affect the existence of tax contributions or land and building tax revenues for the region. Pandeglang regency.
Conclusion

Based on the results that have been carried out in this study, the following conclusions can be drawn:

a. Land area has a significant effect on PBB revenues. A t count value of 4.150 is obtained with a significance value of .000 or less than 0.05, because the t value count 4.150 is greater than the t value table 1.66008 then the hypothesis put forward in this research is accepted. In general, land prices from time to time tend to increase and not decrease. This is because there is demand as a result of increasing population, the level of GRDP (Product Gross Regional Domestic) per capita and the inflation rate in the area which resulted in an increase in the selling value of land so that it increased PBB revenues.

b. Based on the results of testing the hypothesis proposed that the variable area of the building has a significant effect on PBB revenues. A t count value of 2.248 with a significance value of 0.027 or greater than 0.05, because the t count value of 2.248 is greater than the t value table 1.66008, the hypothesis proposed in this study is accepted. This can be interpreted that the large number of building areas has an effect on PBB revenues, which means it will also increase the acquisition of PBB revenues.

c. Based on the results of hypothesis testing, the number of taxpayers has a significant effect on PBB revenue. From the results of this study obtained a t count value of 4.638 with a significance value of 0.000 or less than 0.05, because the t count value of 4.638 is greater than the t value table 1.66008, the hypothesis proposed in this study is accepted. The number of taxpayers determines the income PBB revenue the more taxpayers who are aware of their obligations to taxes, the greater the PBB revenue that will be obtained.

d. 5.4 Land Area, Building Area and Number of Taxpayers have a jointly significant effect on PBB Revenue. Based on the results of the F test in this study with an F count value of Rp. 6.490 and if you look at the F table value using a significance of 5% (α = 0.05) and the degree of freedom (df) = nk-1 or 105 - 3 - 1 = 101 the value F count ≥ F table is 22.408 ≥ 2.69 this means that together the independent variables in this study significantly affect the dependent variable, thus the fourth hypothesis (H4) is accepted. The number of building areas has increased due to development and the large number of taxpayers, but some are still not aware of their tax obligations but have the potential to receive land and building tax.

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