

ETHNOMETHODOLOGY: LAND AND BUILDING TAX (PBB) COLLECTION IN TOTOSAN VILLAGE

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Abstract: The aims of this reseach to find out how the Totosan village government collects PBB P2. Researchers collected research data using observation, interviews, and documentation, which conducted in-depth interviews with 5 informants. Data analysis through the stages of reduction, presentation, conclusion drawing and verification as well as ethnomethodological analysis with the help of NVivo R1 software. The method of PBB P2 collection carried out in Totosan Village is conditional on the value of local wisdom, where tax collection is carried out by (1) visiting the taxpayer directly; (2) provide education about PBB P2; and (3) provide solutions to problems related to P2 PBB collection and provide services in the P2 PBB payment process. In addition, village officials who have this task emphasized that they came to submit SPPT not to collect taxes, so that it seemed as if village officials were officers who collected taxes, even though they were only facilitators who submitted SPPT PBB P2. This study implies the theory that many ways of collecting taxes do not have to rely on existing legal rules because they create fear for taxpayers. Therefore, in ways that are local wisdom as a new alternative in tax collection.

Keywords: PBB Collection, Submit SPPT, Local Tax, Ethnometodology

INTRODUCTION

The birth of the policy of regional autonomy gives authority to the regions to regulate their own management of regional government based on cultural, democratic (political) and local economic considerations in the region (Mardiasmo, 2018, 2021). So as to provide broad opportunities for local governments, both districts/cities to carry out various policy and development innovations in accordance with the capabilities and local wisdom that exist in the area (Mariana, 2010). The ability to carry out regional development automatically depends on the potential for regional revenue obtained (PAD), because PAD is one of the spearheads of development activities in the region (Williantara & Budiasih, 2016).

Regional governments are competing in optimizing revenues obtained from various sectors to increase PAD as a source of regional development. This makes the regions self-reliant, and not continuously dependent on the central government through transfer funds and profit-sharing from natural resource management. The Directorate General of Fiscal Balance (DJPK) stated that during the Covid 19 pandemic in 2020 the contribution of provincial, district and city PAD to regional income was 26,49% and 71,64% of this PAD came from regional taxes. However, if we break down the contribution of the district government to PAD, it only accounts for an average of 12,81% (Sofi, 2021).

Local taxes are one of the dominant sources of contributing to PAD, including the land and building tax (PBB). PBB is imposed on people (taxpayers) who own or control land and buildings (Awasthi et al., 2021; Cagdas, 2013) according to regional tax laws

and regional levies, namely those belonging to the urban and rural sectors (Pietersz et al., 2021; Resmi, 2019; Soewardi & Ananda, 2015; Waluyo, 2017). The fulfillment of regional tax obligations in Sumenep Regency (as the object of research) is carried out by the village government for collecting and billing the amount of tax owed by issuing a PBB Notification Letter (SP-PBB). PBB collection by village officials is an intensification effort to obtain large tax revenues, and in the end, it will rely on development that is utilized by the community.

In fact, the effort to collect this has not had a major impact on tax revenue, as evidenced by the realization of revenue in 2021 of Rp. 2,1 billion (46%) of the revenue target of Rp. 5 billion (Tobari, 2021). On the other hand, BPPKAD has made efforts to increase awareness of making PBB payments, such as socialization. In fact, when viewed from the side of the nominal PBB paid by the community, it is only around Rp. 5000.00 to Rp. 10,000,- annually (Tobari, 2021). This condition provides motivation for conducting research related to the method of collecting PBB in Sumenep Regency by considering local values or wisdom attached to village officials when collecting taxes.

The problem of tax revenue that has not been maximized is then compared with the small amount of tax that must be paid, it will raise questions about how the behavior of village officials is when collecting taxes. The procedures and behavior displayed when collecting taxes are representative of existing local values. So Morgan (1979) and Triyuwono (2012) reveal that accounting is formed by the environment in which (accounting) is located. In this context, the procedure for collecting regional taxes carried out by village officials has local characteristics (Sumenep) in maximizing local tax revenue. Therefore, the existence of espoused local values participates in "regional tax collection" which incidentally becomes the regional authority.

Some relevant research related to PBB collection was conducted by Alhabsyi, (2018), Mirdah (2016), Ratuella (2015), and Yuliana et al. (2019). The research focuses on examining the collection procedures and the effectiveness of PBB collection. This research focuses on examining the PBB collection methods carried out by village officials considering local values. Based on the description above, this study aims to find out how village officials collect land and building tax in Sumenep Regency. The contribution of this research is that local values can contribute to the method of collecting PBB, and of course they are also different from local values in other districts, so in this context science is said to be not value free (Triyuwono, 2012).

METHODS

This research uses a qualitative approach because it is to know and understand the behavior of village officials which is shown naturally in collecting PBB (Almanshur & Ghony, 2014; Moleong, 2014; Sugiyono, 2014). The method used is ethnomethodology (Kamayanti, 2016). The reason for choosing this method is relevant to the discussion being carried out, namely to understand (how) a group of people in Totosan Village carry out their daily activities (Basrowi dan Sudikin, 2002; Denzin & Lincoln, 2009; Poloma, 1979), namely PBB collection.

Researchers collect data by (1) observation, in which researchers actively participate in observing and even participating informants in collecting PBB; (2) interviews, researchers will conduct questions and answers in a non-structured (free) manner but still pay attention to the focus of the research, this is done to establish closeness with the informants in the hope of being able to provide complete information;

and (3) documentation, carried out on data in the form of photos during interviews, interview documents, and others that support research (Moleong, 2014; Sugiyono, 2014; Yin, 2015). The researcher determined 5 informants consisting of 2 key informants (village officials) and 3 supporting informants (mandatory PBB P2) in Totosan Village.

The stages of research data analysis refer to (Miles & Huberman, 1994) including (1) reduction; (2) display; and (3) conclusion drawing and data verification. The data analysis process was assisted by Nvivo R1 software (Bandur, 2016) and combined with ethnomethodological data analysis, namely indexicality and reflexivity analysis (Kamayanti, 2016). The data that has been concluded is then tested for the validity of the data using the method and source triangulation method.

RESULTS AND DISCUSSION

The imposition of Land and Building Tax (PBB) is categorized into two parts, namely (1) Urban and Rural PBB (PBB P2) which is managed by the local government; and (2) PBB of the Plantation, Forestry and Mining Sector (PBB P3) which is managed by the central government. PBB P2 which is imposed on urban and rural communities where the collection involves the village/village government to provide information related to the Notice of Taxes Payable (SPPT). SPPT issued by the local government is distributed to the village government to be submitted to the community according to the name of the respective owner. Quoting the statement of Mr. RS

“...that (SPPT) was directly given by the tax department to the village, then our job is to distribute it to the community one by one according to their ownership. We only provide information (SPPT) the responsibility lies with each community.”

The authority of the village government related to PBB P2 obligations is limited to informing about the SPPT and facilitating when there are people who will make payments of tax owed in accordance with the amount stated on the SPPT. The authority to make payments rests entirely with each community.

The SPPT distribution carried out in Totosan Village was handed over to the hamlet head which was divided into four parts, namely the area laok 1, area laok 2, ares Tengah and ares dheje. This was done to make it easier to identify each owner of the SPPT, because it is the hamlet head who knows more clearly about the owner of the SPPT. The hamlet head is also part of the team that carries out the Complete Systematic Land Registration (PTSL) for the location/block of land owned by each resident under his area. So, with this system it is certainly more effective in providing information related to the SPPT submitted by the sub-village, as disclosed by Mr. RS

“...here is the one who submitted the SPPT and the village head, the kasun (hamlet head) assigned to go to the field. However, some of the heads of the hamlets were handed over to the heads of their respective RTs. If it's me myself, it's better if I deliver directly one by one, for example, I can explain if you have questions. If the RT head sometimes doesn't know about it, in the end he also asks me.”

Mr. RS prefers that the SPPT distribution system is carried out directly without having to be reassigned to the RT head, because there are often problems or questions raised by residents when receiving the SPPT. The problems or questions that arise when the SPPT is received are related to land ownership where the taxpayer feels that he does not own the land or feels that too many SPPT have been given to him. This condition is of course directly related to registration as in the PTSL program, and hamlet heads who have more capacity know about this. According to him, the hamlet head should be more appropriate

in submitting the SPPT to the taxpayer. The form of the problem as stated by Mr. RS
"...as H. MH had, after receiving 10 complaint sheets of SPPT. That complaint is related to the number of SPPT being too many, and he feels he only has about 6 SPPT locations. Yes, I will explain each location by detailing one by one. Your land is adjacent to Mr. MG's. This is the area, now the area has become smaller (while indicating the location on the map and SPPT). Why? Because part of the land was made into a road, a new SPPT appeared on land separated by a road with such an area. Finally, H. MH, yes...I have understood."

The case that occurred when submitting the SPPT to the taxpayer emphasized that the hamlet head had an important role in explaining matters related to ownership and even the area of land owned by the taxpayer. Mr. RS gave an example of a taxpayer who did not believe that he had 10 sheets of SPPT or ownership of land. Then in detail, based on the location of the land block, Pak RS explained that the increase in the SPPT was due to the construction of a village road which separated the land block into two parts. As a result of these conditions, with the existence of two locations, the number of SPPT issued by the government has also changed according to existing conditions. It is important that problems related to the SPPT must be handled by the hamlet head who does have the capacity regarding information on the location and land block of each taxpayer. Quoting Mr. MN's statement.

"Yes, if the tax every year is visited by the Head of the Hamlet. Indeed, going around to all residents handing over their respective tax bills, if for example met on the street. Yes, handed over on the street, and received by the same person. No, the main thing is to be orderly when collecting the taxes every year...if there is money it is usually paid immediately, if there isn't any, I will call back later to collect it"

Mr. MN confirmed that Mr. RS distributed the SPPT to each resident who had PBB P2 obligations, carried out routinely every year. For taxpayers who happen to meet on the street or when they are at the taxpayer's house, the SPPT is immediately submitted at that time without having to come back to his house. Mr. MN said that for payment, if for example there is money, then payment will be made at that time. However, if there is none, Mr. MN usually calls back at a later date to make tax payments. This was also confirmed by Mr. MK

"It's like that every year. Mr. Hospital always submits tax bills, his name is PEPEL (SPPT). If the time is not certain, sometimes in the morning sometimes at night. Maybe it is adjusted to the free working time because I am a village official."

There is no specific schedule for submitting the SPPT which is carried out by Mr. Hospital every year to taxpayers, but it is adjusted both during the day and at night. This is not a problem, because Pak RS is also an apparatus, of course there are obligations in the village office. This condition is more flexible and seems relaxed so that residents who receive the SPPT also feel happy and at the same time *silaturrahim*.

The SPPT distribution carried out by Mr. RS as the head of the hamlet is not only to tax wail under the hamlet, but also to taxpayers who are outside the village. Because land ownership in the village is not only owned by residents who live in the village but also in other villages, the tax obligation for PBB P2 must also be paid by the taxpayer as stated in the SPPT. This was conveyed by Mr. RS

"I am submitting the SPPT not only here, but to taxpayers in other villages who own land here. I must go to each house one by one which is certainly not close, and it takes time. Meanwhile, if the taxpayer's SPPT is in another hamlet in one village, I just need to

coordinate with the head of the other hamlet. For example, in the hamlet of Area Laok 2, I am the head of the hamlet, but here there is an SPPT for the hamlet of Ares Tengah or Hamlet of Area Dheje, so I will exchange it. If my SPPT is in Area Tengah, it means I will hand it over to the hamlet head of Area Tengah, if my SPPT ares Laok 2 is in Area Tengah, that is, it will be handed over to me later. Yes, so that it is easy to submit the SPPT.

Submission of SPPT for taxpayers who are in other villages is also carried out by Pak RS because the land ownership is under the auspices of his sub-village, namely Area Laok 2. Even though the distance is quite far, Pak RS still submits the SPPT to taxpayers in order to carry out his duties as head hamlet with the hope that the taxpayer knows the amount of tax payable, and immediately performs the obligation to pay for that amount. Meanwhile for taxpayers who are outside the hamlet in one village, Pak RS exchanges with other hamlet heads to make it easier in the process of submitting the SPPT. This was confirmed by the head of the Area Tengah hamlet (Pak SL)

"...if the SPPT for the area laok 2 taxpayer is in my possession (the middle ares), I will hand it over to the hamlet head. Yes, on the contrary, if the taxpayer SPPT in my hamlet has land in Area Laok 2, I will hand it over to the head of the hamlet, that will make it easier to submit the SPPT."

The exchange of SPPT between hamlet heads was justified by Mr SL, that in this way the process of submitting SPPT was easier and more practical because it was in his own area, namely within the scope of one hamlet.

So, submission of SPPT to taxpayers who are outside the village gives a special impression to Mr. RS. This refers to the statement of Mr. RS

"...in another village I conveyed the SPPT until it was treated and the like. Actually I was embarrassed, but they still insisted on serving me the dish...yes it was lunch time. Finally I ate, actually I was embarrassed, but it was indeed time for lunch ... alhamdulillah. ... at the end I said if for example you don't pay directly, I will take it later, when you want to pay, you can call my telephone number or you can pay yourself.

The story of Mr. RS when submitting the SPPT to taxpayers outside the village impressed me, because every time I submitted the SPPT, I was always given a treat, to the point where lunch was served. Even though he didn't feel very elegant, Mr. RS appreciated what the taxpayer had served, and was grateful for the dish because it was right at lunch time. The dishes that were given were of course because of the actions of Mr. RS who submitted the SPPT even though it was a long distance still submitting the SPPT for the sake of taxpayer compliance in fulfilling its obligations. Mr. Hospital also provides optimal service, where for taxpayers who will make tax payments Mr. Hospital is always willing to pick him up or at least communicate via hand phone (HP). If you are not going to make payments through Pak RS, taxpayers can make payments independently through the post office or bank that has been designated. Pak RS also conveyed this to all taxpayers when submitting the SPPT.

"...when I go to the taxpayer's house, I submit the SPPT and if someone asks me, I answer. Then I also convey that this tax obligation can be paid independently or through me. ... through me, I will convey that the maximum is that I have submitted the money before 11 months. Because if it has been collected I will report it to the village secretary for approval, then we will make payments to the post office"

The information conveyed by Mr. RS when submitting the SPPT to taxpayers is (1) related to the payment process which can be done independently through the post or

bank that has been designated, and there is no need to make payments back to Mr. Hospital. (2) if you make PBB P2 payments through Mr. RS, then the taxpayer has at least submitted money for paying his taxes before November. Because the tax due is due and must be paid in that month. Where based on the data of the taxpayer who made the payment, Pak RS made a recap and reported it to the village secretary for approval. After being approved by the village secretary, then Pak RS and the village secretary make tax payments to the post office. Therefore, taxpayers should comply with the tax payment time set by Mr. RS so that collectively the tax payments are made at the same time. If not, Mr. RS will automatically make payments back and forth to the post office. In addition, Pak RS also provides education for taxpayers about the obligation to fulfill PBB P2

"...this tax will later return to you as the people, for example you don't pay a lot of tax bills, because the bills will accumulate from before. My advice is that you make tax payments on time, only a small amount, only once a year. This tax benefits back to you in the form of assistance, or other forms "

The form of education carried out by Mr. RS as the head of the hamlet who is given the task of submitting and coordinating tax payments provides an understanding to taxpayers that the benefits of tax paid will return to themselves through assistance, services, facilities, and other sources of lokal tax revenue. Mr. RS also asked the taxpayer to make payments according to the specified time so that the dependents of the taxes to be paid would not pile up. If the taxpayer does not pay taxes for years, the amount of tax to be paid in the following year will be large. Therefore, the nominal tax payment is relatively small, it is better to make the payment in accordance with the time.

As a village official, Pak RS, who also has other responsibilities and duties, of course has a target of submitting the SPPT to each taxpayer. The target set is that in a day Pak RS must submit a minimum of 20 taxpayers. This was conveyed by Mr. RS

"For submission of SPPT at least in one day I complete as many as 20 taxpayers. Yes, sometimes one of our taxpayers still talks, as well as silaturahmi. The problem is I was given a dish, so I have to sit down first. So one taxpayer can take a long time. At the same time as a form of silaturahmi to the residents"

Even though there is an achievement target that is achieved on average every time you carry out the task of submitting an SPPT. It turned out that each taxpayer needed quite a long time, because Mr. RS did not just hand over the SPPT but made friendly visits to the residents as the head of the hamlet. This is done so that the interaction between the village government and the community is well established, so that if there are problems or other suggestions it can be conveyed properly. In addition, as part of the tradition that is inherent in the community, that is, when visiting, you must at least be served coffee. This tradition, of course, is faced with the process of submitting the SPPT by Mr. RS which will reduce the time in this activity, because you must stay in touch with taxpayers at unpredictable times. However, Pak RS enjoys this condition so that it is not a burden in the process of submitting the SPPT.

In the context of taxpayers making payments as in the SPPT, Mr. RS has his own way of distinguishing between taxpayers who have made payments or those who have not made payments. Quoting the statement of Mr. RS

"...if there are taxpayers who pay taxes, I have duplicate proof, one I give to the taxpayer and one proof I keep as an archive. the archive is to distinguish taxpayers who pay and those who do not. That's to make it easier for me, it's actually complicated if someone pays part of it."

Regarding tax payments that were made directly, based on the existing archives, Mr. RS gave a mark by tearing the bottom part of the SPPT which was used as evidence that the taxpayer had made a payment. If the taxpayer has tax dependents for more than one year, then it is marked by tearing the SPPT paid. This was done because the proof of tax payment had not yet been issued, so for the time being the strategy was carried out by Pak RS together with the heads of the other hamlets. The existence of taxpayers who make tax arrears followed by partial tax payments, of course, makes Pak RS complicated and needs to be careful so that filing proof of payment is also done by recording manually in the book besides using the SPPT (archive) owned by Pak RS . Referring to the statement of Mr. RS

"In the past there was a taxpayer who said he had paid taxes, I asked for proof of payment, was there or not? Apparently nothing. And I checked the records in the SPPT books and archives, I found out that the taxpayer had not paid and the existing SPPT was not torn up.this is the proof sir, I said it like that".

Events with taxpayers stating that they have made tax payments are clear evidence of the importance of filing for Mr. RS, with a record of the list of taxpayers who have not made tax payments and the SPPT archive giving answers to Mr. RS and the taxpayer that their tax obligations have not been fulfilled, so that with two evidence that the taxpayer accepts it. The demand to have good filing is the basis and an inseparable part of the management of SPPT and tax payments made by taxpayers. Quoting Mr. SL's statement

"Yes, it's like that, otherwise we will be the ones to make compensation for the mistake in paying taxes. Later many will say that they have paid taxes, even though they have not paid, so they cannot rely on memory but proof of registration. So, I think this record is good."

Mr. SL confirmed that the use of the SPPT archive held as part of the proof of taxpayers fulfilling their tax obligations and not as well as recording in a special book related to the list of taxpayers who have made payments. The advantage of this is to avoid complaints from taxpayers and compensation arising from errors in the process of fulfilling PBB P2 obligations. More than that, the taxpayer on behalf of Mr. MN also emphasized that

"Mr. RS, apart from submitting the SPPT, that also kept records. In the past, I once received complaints from taxpayers because I was negligent, because I relied on memory, not archived records. Then I showed him complete and clear notes, yes I agree. Because the archival evidence is clear."

As a taxpayer, Mr. MN appreciates that what has been done so far in collecting taxes is that there is confidence in Mr. RS while collecting taxes. This is based on his personal experience of having problems related to proof of tax payment, which can then be justified accurately and clearly with the records and SPPT files owned by Mr. RS.

As a conclusion, the way to collect PBB P2 which is carried out in Totosan Village by village officials provides extensive information and requirements with local values (local wisdom), where the process of submitting SPPT to taxpayers is carried out by taking into account local wisdom that is bound in the form of friendship as part of from its activities. The process of submitting the SPPT to each taxpayer, whether far away or apparently, is also intended as part of the friendly relationship between the government and its citizens, so that the implementation is relaxed but has a tremendous impact. Taxpayers also feel that the arrival of village officials who submit the SPPT every year and even take money for paying taxes is clear evidence that this method is not only

carrying out their duties but also carrying out human and social values. More than that, the education provided by the apparatus when distributing SPPT is an integral part that makes people gradually aware of their tax obligations. This is evident from the number of SPPT submitted to taxpayers, at least $\pm 90\%$ of them make tax payments.

The values contained in the tax collection carried out are of course material for the government to increase the quality of awareness of PBB P2 taxpayers and the (alternative) service procedures that must be used by village officials so that they are able to increase local government revenue in realizing community welfare. However, of course what is happening here is not necessarily carried out in other places and in other places there is also the possibility of having a more effective PBB P2 collection procedure which is also based on local wisdom values. The researchers also found this in a neighboring village where the tax collection was much more unique, namely by donating a banana tree as payment for PBB P2. This is of course a potential and a continuation of this research in the future to obtain an alternative method of tax collection that is effective and better.

CONCLUSION

The tax collection method carried out in Totosan Village requires local wisdom values which are an integral part of PBB P2 collection, in which tax collection is carried out by (1) visiting the taxpayer directly; (2) providing education about PBB P2; and (3) providing solutions to problems related to PBB P2 collection and providing services in the PBB P2 payment process. The village officials who have this task emphasize that their arrival to submit the SPPT is not to collect taxes, so that it seems as if the village apparatus is an officer who collects taxes, even though it is only a facilitator who submits the SPPT PBB P2. This research can certainly be enriched by increasing the broader research object and conditions with local values so that it will produce comprehensive local methods in collecting PBB P2.

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