

## STRATEGY FOR COLLECTING LAND AND BUILDING TAX BY THE GOVERNMENT OF CAMPAKA VILLAGE CIGUGUR DISTRICT PANGANDARAN REGENCY

Rissa Dwi Meilani<sup>1</sup>, Agus Nurulsyam Suparman<sup>2</sup>, Kiki Endah<sup>3</sup>  
<sup>1)2)3)</sup>Universitas Galuh, Ciamis, Indonesia

e-mail : dwiirissa@gmail.com<sup>1</sup>, agusnurulsyams@gmail.com<sup>2</sup>,  
kikiendah1212@gmail.com<sup>3</sup>

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### ABSTRACT

*This research is motivated by the not yet optimal strategy of collecting land and building taxes by the Campaka Village Government, Cigugur District, Pangandaran Regency. The purpose of this study was to determine the strategy of collecting land and building taxes by the Campaka Village Government, Cigugur District, Pangandaran Regency. The method used in this research is descriptive analysis. There are 7 informants. Data collection techniques are library research, field studies (observations and interviews) and documentation. The author uses qualitative data analysis techniques through processing data from interviews and observations to draw conclusions so that they can answer the problems in the study. Based on the results of the study, it is known that the strategy for collecting land and building taxes by the Campaka Village Government, Cigugur District, Pangandaran Regency has not been implemented properly in accordance with the basic elements in the strategic management process according to Sedarmayanti (2014: 24). This is because there are still problems encountered in the process of collecting land and building taxes, such as the lack of awareness of taxpayers in paying land and building taxes, in addition to the lack of taxpayers outside the village who pay attention to paying land and building taxes so that the largest arrears come from taxpayers. outside the village caused by the obstacles faced by land and building tax collectors due to the lack of awareness of taxpayers both inside the village and outside the village in paying taxes on time. Therefore, PBB collectors have tried to approach taxpayers to communicate so that officers understand the problems faced by taxpayers in addition to evaluating PBB revenues so that problems in collecting PBB can be identified.*

**Keywords:** Strategy, Land and Building, Tax Collection, Village Government

### Introduction

The success of a nation in national development is largely determined by the nation's ability to advance society, so funds are needed to finance development in order to achieve the

desired goals. One of the efforts to achieve this goal is through taxes.

In order to increase regional revenues from the taxation sector, the government also makes amendments to the laws and regulations in the field of

regional taxes and levies. The government's action is the government's participation and support for the amendments to the laws that have been made by the Indonesian government regarding taxes, namely the amendments to Law Number 28 of 2009 concerning Land and Building Taxes.

With the enactment of Law Number 23 of 2014 concerning Regional Government, the implementation of regional government is carried out by giving the widest possible authority, accompanied by the granting of rights and obligations to carry out regional autonomy in the unity of the state administration system. Furthermore, based on the provisions of Article 2 paragraph (1) letter j of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, it is stated that Rural and Urban Land and Building Taxes are a type of Regency/City tax, so that the Pangandaran Regency Government has the authority to collect Land and Building Taxes. Rural and urban sector buildings. Furthermore, in Government Regulation Number 55 of 2016 concerning General Provisions and Procedures for Collecting Regional Taxes it is stated that: Rural and Urban Land and Building Tax, hereinafter abbreviated as PBB-P2, is a tax on land and/or buildings owned, controlled, and or utilized by private persons or entities, except for areas used for plantation, forestry, and mining business activities. Furthermore, in Article 1 Number 11 Regional Regulation of Pangandaran

Regency Number 51 of 2016 concerning Rural and Urban Land and Building Taxes PBB-P2 it is stated that Rural and Urban Land and Building Taxes are taxes on land and/or buildings that are owned, controlled, and/or utilized by individuals or entities, except for areas used for plantation, forestry and mining business activities which were followed up by the Pangandaran Regent Regulation Number 13 of 2018 concerning Implementation Guidelines for Pangandaran Regency Regulation Number 51 of 2016 concerning Rural and Urban Land and Building Taxes.

Thus, in fulfilling the obligation to pay Land and Building Tax (PBB), the local government involves the Village Government to remind and coordinate its citizens to be obedient and timely in paying Land and Building Tax (PBB), although it is not under the authority of the Village Government but is the authority of the Agency. Regional Finance Manager.

Based on the foregoing, the Village Government has a very important role in the implementation of governance, one of which is handling the problem of paying Land and Building Tax (PBB) in its jurisdiction. In its implementation, taxes are not only the responsibility of the government, but the community also plays a very important role in achieving the development programs that have been designed by the government. Good cooperative relations between the government and the community are

indispensable for the realization of the ideals of national development. One of the main factors in supporting the implementation of this development is the community who is able to place between their rights and obligations as citizens. In other words, a citizen must be able to carry out his obligations under applicable laws and regulations in addition to demanding his rights as citizens.

In the use of land and buildings in the jurisdiction of the Republic of Indonesia, the public, especially taxpayers, are obliged to pay Land and Building Tax (PBB) for the benefits obtained in the use of the land or building. However, in practice, not a few taxpayers ignore these obligations. If viewed based on the applicable regulations, Land and Building Tax (PBB) must be paid annually by the taxpayer on time. However, in reality, there are still many people who pay the Land and Building Tax (PBB) not on time.

Campaka Village is a division of Cigugur Village including the Cigugur District, Pangandaran Regency, has an area of 1544.31 Ha with a population of 3,662 people, consisting of 1,827 men and 1,835 women with 1,254 families.

Campaka Village has the number of tax objects in 2020 as many as 4627 tax objects, however there are taxpayers who cannot pay taxes according to the predetermined target, this is according to the data obtained, it is known that the land and building tax revenue in Campaka Village is known that the target and the realization of PBB revenue for the last 5 (five) years has not been optimally achieved. This is shown that there are still some taxpayers who

have not made PBB payments in a timely manner so that the Village Government must first mobilize to pay off PBB in accordance with the predetermined time this is because there are still land and building taxpayers outside the village who cannot pay taxes. in a timely manner.

Likewise with the author's initial observations, it was found the problem that the land and building tax collection strategy was not optimal by the Campaka Village Government, Cigugur District, Pangandaran Regency, indicated by the following problem indicators:

- a. Land and Building Tax receipts are not in accordance with the targets that have been set so that at the end of maturity the Village Government often covers the shortfall to pay PBB. For example: There are collectors from outside the village who are late in reporting the results of collecting land and building taxes to the Village Government.
- b. Lack of feasibility of village officials who are given the task as collectors of PBB so that they pay less attention to the situation and condition of taxpayers. Example: Tax collectors pay less attention to time in collecting PBB so that the taxpayer is not at home and causes officers to be unable to collect PBB.
- c. The lack of influence of tax collectors due to the lack of public trust in tax collectors, this is evidenced by the existence of land and building tax targets that cannot be achieved. For example: there are collectors who do not directly report the results of tax receipts so that taxpayers prefer to pay directly to the bank.

Based on the description of the problem above, the researcher is interested in conducting further research and then the author writes it in the form of a thesis with the title: "Strategy for Collection of Land and Building Taxes by the Campaka Village Government, Cigugur District, Pangandaran Regency".

### **Literature Review**

Land and Building Tax is one of the potential income factors for the state and the contribution to state revenue when compared to other tax sectors is very large. Therefore, in the implementation of land and building tax collection, a strategy for achieving the target needs to be carried out.

Meanwhile, according to Marpaung (2000:52) explaining strategy is: "A process of determining the value of choices and making decisions in the use of resources that creates a commitment for the organization concerned to actions that lead to the future".

Furthermore, according to Supratikno (2003:1) states: Strategy has many definitions, but there are at least two approaches to define it, namely the traditional approach and the new approach. In the traditional approach, strategy evaluation is understood as a plan for the future, which is anticipatory. Meanwhile, in the new approach, strategy evaluation is more understood as a pattern and a reflective nature.

Thus the strategy is a way that the company does in order to be superior to

its competitors and is the main task that must be determined by the organization.

Likewise, in collecting land and building taxes, officers must implement strategies so that the targets set can be achieved. Meanwhile, according to Waluyo, (2013:91) states that: Land and Building Tax is a tax that is material in nature and the amount of tax payable is determined by the condition of the object or land, land and or building. The condition of the subject (who pays) does not determine the amount of tax."

While the Official (2016:167) defines that: Land and Building Tax is a tax imposed on land and buildings. Earth is the surface of the earth and the body of the earth beneath it. The earth's surface includes land and inland waters (including swamps, water ponds) and seas in the territory of the Republic of Indonesia. Buildings are engineering constructions that are permanently planted or placed on land and or water.

Based on the opinions of the experts above, it can be seen that the land and building tax is a tax that is material in nature and the amount of tax payable is determined by the condition of the object or land, land and or building. The state of the subject (who pays) does not determine the amount of tax. Development is to provide jobs for the wrong people, one way is through the establishment of an industrial area. Apart from having potential developed for the establishment of an industrial area (Parjaman, T., Sihabudin, A. A., Yuliani, D., Nursetiawan, I., & Sujai, I., 2022).

According to Agoes (2015:8) explains that "Tax collection is a series of activities starting from collecting data on tax subjects and objects, determining the amount of tax owed to collecting tax activities to taxpayers and supervising their deposit".

According to Sedarmayanti (2014: 24) provides four criteria that can be used to evaluate a strategy which include:

a. Consistency

A no-nonsense strategy indicates inconsistent goals and policies. Organizational conflict and inter-departmental conflict are often a sign of inconsistency in strategy evaluation.

b. Suitability

Appropriateness refers to the need for strategists to look at a set of trends, including individual trends, in evaluating strategies.

c. Eligibility

Strategy should not drain all available resources/create unsolvable problems. Therefore there is a need for innovation in evaluating strategies or approaches to minimize financing for the implementation of an activity.

d. Advantage

Strategy should facilitate efforts to create or maintain competitive advantage in certain areas of activity. Thus in the organization it is necessary to have superior resources, skills and positions so that it can provide convenience for the organization in achieving goals.

Based on this opinion, there are four conditions that can be carried out in evaluating strategies so that organizational goals can be achieved. The four requirements are processes that can be carried out by officers in evaluating strategies for achieving targets for land and building tax collection.

### **Research Methods**

The research method in this study is a qualitative method with a descriptive analysis approach in accordance with the opinion of Moleong, (2014:2) a qualitative approach, namely: "The data collected tends to be narrative rather than numbers whose analysis results are in the form of very descriptive descriptions and based on inductive data analysis. The duration of the study was 6 months. Data collection techniques through library research, field studies (observation, interviews and documentation). The number of informants in this study were 7 people. The data analysis technique is descriptive, namely collecting data, processing data, analyzing data and interpreting it on qualitative data.

### **Results and Discussion**

To find out the strategy for collecting land and building taxes by the Campaka Village Government, Cigugur District, Pangandaran Regency, the following authors present the results of interviews with informants who are used as data sources.

a. **Consistency**

Based on the results of the study, it is known that the strategy for

achieving the target of collecting Land and Building Tax in Campaka Village, Cigugur District, Pangandaran Regency has not been consistently implemented in checking directly to taxpayers to find out the number of taxpayers in accordance with SPPT data received by officers from DPPKAD and consistent officers. In collecting land and building taxes from taxpayers, it is constrained by the presence of taxpayers who are outside the village so that the tax target is often not achieved. In addition, officers have deposited the results of PBB receipts from taxpayers to the village government so that they can be used as a basis for evaluating the village government and PBB collecting officers.

According to Kuncoro (2006:24) states that the implementation of the strategy needs to be evaluated as follows: One of the important things in carrying out a successful strategy is evaluation considering that a strategy should not show inconsistent goals and policies. Organizational conflicts and disputes between departments are often a sign of inconsistency in strategy evaluation.

Thus, based on the results of the research and theory, it is known that there is a discrepancy in the implementation of the strategy for achieving the target of collecting Land and Building Tax due to the lack of consistency of officers in carrying out land and building tax collection in accordance with the plan. This is due to problems related to the level of

awareness of taxpayers in paying PBB. officers find it difficult to integrate the objectives of implementing policies in the collection of PBB so that the tax collection target is not achieved this is because there are still taxpayers outside the village who are difficult to collect, causing the PBB revenue target to not be achieved.

#### **b. Suitability**

Based on the results of the study, it is known that the strategy for achieving the target of collecting Land and Building Tax in Campaka Village, Cigugur District, Pangandaran Regency has not been implemented in accordance with the targets that have been set and the lack of conformity in setting PBB targets to the village government in accordance with taxpayer data in each village and the lack of proper evaluation. carried out to the collectors of PBB collectors in each village.

According to Jatmiko (2003:4) the strategy is described: As a way in which the organization will achieve its goals, in accordance with the opportunities and threats of the external environment faced and the organization's internal resources and capabilities.

Thus, based on the results of the research and theory, it is known that there is a discrepancy in the implementation of the strategy to achieve the target of collecting Land and Building Tax because the officers at BPKD do not adjust the target to the opportunities that exist in each village and the lack of ability of collectors in

collecting PBB, causing discrepancies in achieving the target. set.

**c. Eligibility**

Based on the results of the study, it is known that the strategy for achieving the target of collecting Land and Building Tax in Campaka Village, Cigugur District, Pangandaran Regency has not been implemented properly due to the lack of a feasibility test in collecting taxes because officers lack environmental identification as a reference in making studies to determine strategies and lack of attention to the ability of tax collectors so that the tax target is not achieved.

According to Sholihin (2012:78) states that: Environmental monitoring is an effective strategy derived from a good match between the company's internal resources (strengths and weaknesses) and its external situation (opportunities and threats). A good match will maximize the company's strengths and opportunities and minimize the weaknesses of threats. If applied accurately, this simple assumption has profound and profound implications for successful design and strategy.

Thus, based on the results of the research and theory, it is known that there is a discrepancy in the implementation of the strategy for achieving the target of collecting Land and Building Tax due to a lack of observing the environment in implementing the strategy, causing officers to be less than optimal in achieving targets. the determination of officers is not appropriate in achieving the UN targets.

**d. Advantage**

Based on the results of the study, it is known that the strategy for achieving the target of collecting Land and Building Tax in Campaka Village, Cigugur District, Pangandaran Regency has not been implemented properly because officers pay less attention to aspects of excellence in implementing tax collection strategies such as the lack of commitment of officers and taxpayers in meeting the targets set and lack of officers adapting to the taxpayer environment.

According to Rangkuti (2009:67) states that: It is important to examine the internal and external environment in order to formulate a strategic plan through mastering information about problems in the internal and external environment. It aims to identify internal strengths and weaknesses and understand external opportunities and challenges so that they can anticipate future changes.

Thus, based on the results of the research and theory, it is known that there is a discrepancy in the implementation of the strategy for achieving the target of collecting Land and Building Tax due to the lack of officers paying attention to aspects of excellence in implementing the tax collection strategy so that they do not consider the commitment of officers in observing environmental conditions that will affect the achievement of the PBB target.

Based on the results of the study, it is known that the strategy for collecting land and building taxes by the Campaka Village Government, Cigugur

District, Pangandaran Regency has not been implemented properly in accordance with the basic elements in the strategic management process according to Sedarmayanti (2014: 24). This is because there are still problems encountered in the process of collecting land and building taxes, such as the lack of awareness of taxpayers in paying land and building taxes, in addition to the lack of taxpayers outside the village who pay attention to paying land and building taxes so that the largest arrears come from taxpayers. outside the village.

Likewise, the results of the author's observations show that the strategy for collecting land and building taxes by the Campaka Village Government, Cigugur District, Pangandaran Regency which is carried out is not optimal because in reality the officers have difficulty in achieving the PBB revenue target so that the officers must pay it first to cover the set targets. In addition, the officers did not receive support from the village government in collecting PBB for out-of-village taxpayers, which caused the non-village taxpayers to pay less attention to officers when they came to their homes, so that even though they had made an appointment, they had not been able to meet in person.

The existence of obstacles for officers in implementing the strategy of collecting land and building taxes by the Campaka Village Government, Cigugur District, Pangandaran Regency, this is evidenced by the following problems:

- a. There are obstacles for officers in checking taxpayers, especially taxpayers outside the village to find out the number of taxpayers in accordance with existing data because officers have difficulty meeting taxpayers outside the village
- b. Officers have difficulty in collecting taxes that are outside the village because even though it has been carried out according to the schedule, there are still taxpayers who do not pay as determined
- c. There are obstacles for officers in reporting PBB receipts to the village government, this is due to taxpayers who have not paid so that the officers have not been able to report them to the village government.
- d. Officers find it difficult to follow up on any complaints submitted by taxpayers, causing problems that cannot be resolved directly because taxpayers rarely convey their problems directly to officers.
- e. Officers have difficulty in achieving the target of land and building tax revenue, this is because there are still taxpayers who do not pay their taxes even though the officers have visited them.
- f. Obstacles for officers to achieve the target of land and building tax revenue due to lack of support from taxpayers in paying taxes in accordance with the specified time.
- g. That there are obstacles for officers in obtaining the target of land and building tax revenues but the targets



set are not achieved properly due to lack of support from taxpayers.

- h. There are obstacles for officers in identifying problems that occur in the community, this is because taxpayers have not provided various inputs to officers in setting a strategy.
- i. So far, there have been obstacles that prevented tax collectors from conducting due diligence due to limited human resources, so the village government appointed the head of the hamlet as a tax collector, this is because the hamlet head has been tested to be close to the residents and knows the problem.
- j. Land and building tax collection officers have difficulty in carrying out strategies in collecting land and building taxes, this is because taxpayers lack awareness in paying land and building taxes in accordance with what has been determined.
- k. PBB collectors have difficulty in establishing a good commitment with taxpayers in collecting PBB this is because the taxpayer cannot keep their commitments
- l. Officers have difficulty in adapting to their environment because taxpayers are difficult to cooperate in complying with their obligations in paying PBB, this can be seen from the lack of taxpayers in paying PBB in a timely manner.
- m. PBB collector officer who is also the head of the hamlet because it has not been able to influence the increase in land and building tax revenue this is

because the taxpayer does not yet have awareness in paying land and building taxes

These officers' obstacles caused the collection of PBB could not reach the target set. Therefore, according to Sutedi (2013:16), the optimization of tax collection could be done in the following ways:

- a. Expanding acceptance base.  
Actions taken to broaden the tax revenue base which in economic calculations are considered potential include identifying potential/tax payers and the total number of taxpayers, improving the assessment, and calculating the revenue capacity of each type of collection.
- b. Strengthen the collection process.  
Efforts are being made to strengthen the collection process, among others, taxpayer compliance with the collection mechanism, and improving human resources.
- c. Improve oversight.  
Improving supervision can be done by improving the supervision process, applying sanctions to tax arrears and sanctions against the tax authorities, as well as increasing tax payments and services provided by the regions.
- d. Improve administrative efficiency and reduce collection costs.  
In this case, what is being done is to improve tax administration procedures, through simplifying tax administration and increasing the

efficiency of collection from each type of collection.

- e. Increase reception capacity through better planning.

This can be done by increasing coordination with relevant agencies in the regions.

The opinion explains that in order to implement strategies in collecting PBB, officers need to implement strategies for optimizing tax collection so that land and building tax revenues can be carried out by officers in accordance with the targets that have been set.

There are efforts made in overcoming the obstacles of officers in implementing the strategy of collecting land and building taxes by the Campaka Village Government, Cigugur District, Pangandaran Regency, which include the following:

There are efforts made in overcoming the obstacles of officers in carrying out the evaluation of strategies for achieving the target of collecting Land and Building Tax in Campaka Village, Cigugur District, Pangandaran Regency, which include the following:

- a. There are efforts made in overcoming the obstacles of officers in checking taxpayers, especially taxpayers outside the village to find out the number of taxpayers in accordance with existing data, namely by first approaching the cultivators of the land.
- b. There are efforts to overcome the obstacles of officers in collecting

land and building taxes consistently to taxpayers so that officers can find out the problems of taxpayers in paying land and building taxes.

- c. There is an effort to overcome the obstacles of officers in reporting to the village government consistently related to PBB receipts, this is done by PBB collecting officers by approaching taxpayers so that taxpayers can pay PBB in a predetermined time
- d. There are efforts to overcome the obstacles of officers to try consistently in following up on every complaint submitted by the taxpayer so that the taxpayer conveys the problem.
- e. Officers seek to establish cooperation with taxpayers in increasing the achievement of the target of land and building tax revenues. This is done by officers by visiting taxpayers.
- f. There are efforts to overcome obstacles for officers to achieve the target of land and building tax revenues which are carried out by asking for support from taxpayers to pay taxes in accordance with the specified time.
- g. There are efforts to overcome the obstacles of officers in obtaining the target of land and building tax revenues, this is done by the evaluation conducted by the village government to the tax collectors.

- h. Officers identify the environment as a reference in making studies to determine strategies that are implemented by cooperating with various related parties so that they can work well as expected.
  - i. There are efforts to overcome obstacles in determining PBB collector officers because they did not go through the due diligence process to recruit land and building tax collectors, but the village government only gave directions to the officers.
  - j. There are efforts to overcome obstacles because officers try to carry out strategies in collecting land and building taxes such as cooperating with taxpayers so that they can pay land and building taxes.
  - k. PBB collectors try to establish a good commitment with taxpayers in collecting PBB, this is done by officers by inviting taxpayers to be able to maintain their commitments.
  - l. There are efforts to overcome obstacles to PBB collecting officers in carrying out their duties which are carried out by increasing the participation of land and building taxpayers to pay attention to PBB payments so that the set targets are achieved.
  - m. There are efforts to overcome obstacles to PBB collector officers who are also heads of hamlets in influencing the increase in land and building tax revenues, this is done by approaching taxpayers so that they can increase awareness in paying land and building taxes.
- The efforts made in overcoming these obstacles are in line with the opinion of Assauri (2013: 7) The function of the strategy is as follows:
- a. Communicating a purpose (vision) to be achieved to others.
  - b. Connecting or linking the strengths or advantages of the organization with opportunities from its environment.
  - c. Take advantage of or exploit the success and success that can now or at the same time investigate the existence of new opportunities.
  - d. Generate and generate more resources that are more than currently used.
  - e. Coordinate and direct future organizational activities or activities.
  - f. Respond and react to future activities or activities.
- Thus, in implementing the PBB collection strategy, the officers must try to communicate every goal to be achieved to the tax collectors in each village, and the officers must consider every potential and opportunity they have so that the PBB collection target can be achieved and coordinate regularly with the tax collectors. taxes in each village to equalize the goals to be achieved and evaluate the problems faced by tax collectors in each village.

## Conclusion

Based on the results of research on the strategy of collecting land and building taxes by the Campaka Village Government, Cigugur District, Pangandaran Regency, the authors conclude as follows:

The strategy for collecting land and building taxes by the Campaka Village Government, Cigugur District, Pangandaran Regency has not been implemented properly in accordance with the basic elements in the strategic management process according to Sedarmayanti (2014:24). This is because there are still problems encountered in the process of collecting land and building taxes, such as the lack of awareness of taxpayers in paying land and building taxes, in addition to the lack of taxpayers outside the village who pay attention to paying land and building taxes so that the largest arrears come from taxpayers outside the village caused by the obstacles faced by land and building tax collectors due to the lack of awareness of taxpayers both inside the village and outside the village in paying taxes on time. Therefore, PBB collectors have tried to approach taxpayers to communicate so that officers understand the problems faced by taxpayers in addition to evaluating PBB revenues so that problems can be identified in collecting PBB

Based on the conclusions of the research, the authors convey the following suggestions:

- a. It is recommended that the Village Government in implementing the

strategy for achieving the target of collecting Land and Building Taxes communicates every goal to be achieved to tax collectors, and officers must consider every potential and opportunity they have so that the PBB collection target can be achieved.

- b. The Village Government should coordinate regularly with tax collectors in each hamlet to equalize the goals to be achieved and evaluate the problems faced by tax collectors in each hamlet.
- c. It is advisable for the village government to provide support to land and building tax collectors so that officers are motivated in achieving the set targets, this can be done by providing incentives to tax collectors who succeed in achieving the set tax targets.

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