

THE ROLE OF REGIONAL REVENUE AGENCY IN INCREASING LAND AND BUILDING TAX REVENUE (PBB) CASE STUDY IN MAULafa DISTRICT, KUPANG CITY

Aldha Solina LONA¹, Maria Magdalena LINO², Petrus de ROZARI³

^{1,2,3}Nusa Cendana University, Kupang, Indonesia

Corresponding author: Aldha Solina Lona

E-mail: aldhalona@gmail.co

Volume: 2

Number: 4

Page: 273 - 280

Article History:

Received: 2024-02-22

Revised: 2024-03-12

Accepted: 2024-04-15

Abstract:

This research aims to determine the role of the Regional Revenue Agency of Kupang City in increasing land and building tax revenue in Maulafa District, Kupang City, and to identify factors that are obstacles to increasing PBB revenue. The type of approach used in this research is descriptive research using a qualitative approach. The research informants were nine people, and purposive sampling was used to take informants. In this research, there are four focuses to look at the role of the Regional Revenue Agency of Kupang City in increasing Land and Building Tax Revenue in Maulafa District, Kupang City, namely planning, determining targets for determining Land and Building Tax at the Regional Revenue Agency of Kupang City does not involve lower-level employees in this case officers in the field. First, distributing and billing are carried out in 9 sub-districts for three months starting from the issuance of the PBB SPPT. Second, the PBB and BPHTB sectors formed collection groups for several sub-districts to collect receivables and PBB for the current year. Third, the implementation of Land and Building Tax Services Role Model Week. Fourth, Bapenda collaborates with Law Enforcement Officials (APH), namely Satpol PP and the Prosecutor's Office. Several inhibiting factors that are often faced in efforts to increase Land and Building Tax revenues in Maulafa District, Kupang City, are Double-printing of PBB Tax Payable Letters, Unclear Taxpayer Addresses who are domiciled outside the region and data in Payable Tax Returns that are not up to date.

Keywords: Role, Land and Building Tax

INTRODUCTION

Management is a systematic process that aims to achieve goals through planning, implementation, supervision, and control. The main task of human resource management is to manage the human element well through a leadership process to obtain HR performance in carrying out its functions and duties in the organization. The success or failure of an organization is determined by many things, one of which is the role of a leader in the organization. Dewi Wulan Sari (2009) defines the role as a concept of what an individual must do in society. Also, she includes behavioral demands from society towards a person and individual behavior that is important for a social structure in society.

Carrying out development in the region requires substantial funds. The source of funds comes from Regional Original Income (PAD). Republic of Indonesia Law no. 28 of 2009 concerning Regional Taxes and Regional Levies, regional original income is a regional financial source extracted from the relevant regional area. Consisting of the results of regional taxes, regional levies, management of separated regional assets, etc. Regional taxes consist of provincial taxes and district/city taxes.



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 license

Table 1. Realization of Tax Types managed by the Kupang City Regional Revenue Agency for 2021-2022

No.	Tax Type	Realization (Rp)		%
		2021	2022	
1.	Restaurant	429.435.916,-	846.539.871,-	1,99
2.	Advertising	2.607.836.476,-	3.485.775.316,-	1,33
3.	Parking	14.144.700,-	444.101.170,-	31,39
4.	Entertainment	31.436.985,-	846.539.871,-	26,92
5.	Hotel	93.871.993	6.404.420.769,-	68,22

Source: Kupang City Regional Revenue Agency, 2023

Of the 11 taxes in the Republic of Indonesia Law no. 28 of 2009 concerning Regional Taxes and Regional Levies, which are the authority of the Kupang City government, in this case, the Regional Revenue Agency, are Restaurant Tax, Hotel Tax, Advertising, Entertainment, Parking, PBB and BPHTB. In 2021, the realization of 5 types of taxes decreased due to COVID-19, which hit almost all over the world, especially in Kupang City, so many businesses were forced to close for a long time. In 2022, the realization of 5 taxes will increase quite well. As seen from Table 1.1, the taxes that will experience a drastic increase are Hotel Tax, which will increase by 68.22%; Parking Tax, which will increase by 31.39%; and Entertainment Tax, which will increase by 26.92%. Apart from the five types of taxes contributing to regional revenue, the Land and Building Tax (PBB) is also an important component that supports and significantly influences the implementation of development in Kupang City.

Table 2. Target and realization of Land and Building Tax in Kupang City 2021-2022

No.	Subdistrict	Target Setting (Rp)	Realization of Acceptance (Rp)	%	Target Setting (Rp)	Realization of Acceptance (Rp)	%
		2021	2021		2022	2022	
1.	Kelapa Lima	4.076.560.253,-	2.705.791.208,-	66,37	4.138.873.788,-	2.523.754.121,-	60,97
2.	Kota Lama	1.672.258.900,-	1.385.615.675,-	82,85	1.682.745.167,-	1.309.104.738,-	77,79
3.	Kota Raja	1.970.235.969,-	1.375.271.681,-	69,8	1.972.285.964,-	1.248.800.993,-	63,31
4.	Maulafa	3.341.404.710,-	2.417.648.275,-	73,97	3.356.480.920,-	2.303.945.973,-	68,64
5.	Alak	3.909.785.386,-	2.891.967.161,-	73,96	3.926.060.715,-	2.621.729.693,-	57,60
6.	Oebobo	5.569.999.419,-	4.404.483.986,-	79,07	5.400.215.047,-	4.177.450.178,-	77,35

Source: Kupang City Regional Revenue Agency, 2023

Of the six sub-districts in Kupang City, the sub-districts that contributed the most significant revenue over the last two years were the Oebobo, Alak and Kelapa Lima sub-districts. Meanwhile, the sub-districts with the lowest revenue contribution are Maulafa, Kota Lama, and Kota Raja sub-districts. This can be seen from the percentage of revenue realization for each sub-district.

Table 3. PBB Potential for 6 Districts in Kupang City in 2021-2022 based on Tax Object

No.	Subdistrict	Year		%
		2021	2022	
1	Kelapa Lima	13.697	13.902	1,01
2	Kota Lama	4.653	4.669	1
3	Kota Raja	7.383	7.424	1
4	Maulafa	22.629	23.284	1,02



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 license

5	Alak	18.297	18.970	1,03
6	Oebobo	16.706	16.929	1,01
Total		83.365	85.178	1,02

Source: Kupang City Regional Revenue Agency, 2023

Apart from that, if you look at the tax potential in the six sub-districts, in Maulafa Sub-district, the tax potential is the largest during 2021 and 2022; namely, in 2021, there are 22,629 tax objects, and in 2022, there are 23,284 tax objects with a percentage increase of 1.02%. However, although it has enormous tax potential, the revenue target and realization still need to be higher. In distributing the SPPT, the Regional Revenue Agency, in this case, the Head of the Maulafa District UPTD, coordinates with the sub-district head and village head in 9 sub-districts in the Maulafa sub-district. Each officer will have an office in their respective sub-districts to distribute SPPT.

In the Regional Revenue Agency Official Assessment System, the PBB determination is carried out by the Regional Revenue Agency. Then, officers from each sub-district will collect tax. In collecting Land and Building Tax, officers from each sub-district will be given a Temporary Receipt Letter (STTS) issued by the Kupang City Regional Revenue Agency, which will then be given to taxpayers as temporary proof of PBB tax payment. Then, the officer will deposit Bank NTT using the existing SPPT receipt. After making the deposit, the original proof of payment will be returned to the local RW and RT for distribution to the community. Taxpayers can also pay the nearest NTT Bank by bringing the current year's PBB Tax Return.

To increase revenue, it is necessary to carry out activities for distributing and collecting PBB; apart from that, it is also necessary to conduct evaluations related to these two things to determine the inhibiting factors in increasing Land and Building Tax revenue. The implementation of land and building tax collection is not only the duty and responsibility of the Regional Revenue Agency office employees but also through the cooperation of regional government officials and related officials, as well as the cooperation of the taxpayers themselves to help smooth land and building tax revenue.

METHODS

This research uses a descriptive approach and a qualitative approach, namely research used to examine human and social problems. It focuses on the Regional Revenue Agency's role in increasing land and building tax (PBB) revenue. It is a case study in Maulafa District, Kupang City, which can be seen from planning, organizing, mobilizing and supervising.

RESULT AND DISCUSSION

The choice of research location in Maulafa District, Kupang City, was because Maulafa District provided the lowest revenue contribution despite vast tax potential. This research focuses on the role of the Regional Revenue Agency in increasing land and building tax revenues, which can be seen from the four management functions according to George R. Terry: Planning, Organizing, Actuating and Controlling. The research was carried out by collecting documents, observations and interviews with nine informants who were determined using purposive sampling.

Planning. Determining UN Determination Targets. At the Regional Revenue Agency of Kupang City, to increase Original Regional Income, especially for Land and Building Tax (PBB), the planning carried out is by determining the target for determining PBB. This target is obtained from the tax potential in each sub-district in Kupang City. The greater the tax potential of an area, the greater the target for setting the tax. The Land and Building Tax is intended to pay the salaries of



Regional Heads, in this case, the Mayor and Deputy Mayor, salaries of the Kupang City DPRD, TPP for ASN and Non-Permanent Employees (PTT).

In Maulana District, the PBB target has consistently increased over the last three years due to the large number of potential taxes. If the target is not achieved, it will significantly affect existing spending in the region. Potential PBB Objects in Maulafa District, which increase every year from 2021 to 2022, increase by 655 Tax Objects and in 2022 to 2023, they increase by 661 Tax Objects. This is because the number of tax objects continues to increase due to the separation of the parent tax from landlords and the registration of new tax objects.

Apart from that, the increase in NJOP for land and buildings also affects the amount of tax on each tax object. It can also be seen that over the last three years, the number of potential taxes in Maulafa District, originally in 2021, was 22,714 tax objects with a target of Rp. 3,341,760,921. By 2023, there will be 24,016 Tax Objects with a target determination of IDR 3,711,391,005.

Formulate policies regarding PBB distribution and collection. Efforts to increase Land and Building Tax revenues require policies made by the leadership, in this case, the Head of the Agency, the Head of the PBB and BPHT Divisions and the Head of the UPT. Maulafa District Tax Services are to be carried out by every officer in each sub-district. The policy issued by Bapenda itself regarding the distribution and collection of land and building tax aims to increase the realization of land and building tax revenue. Firstly, payment of land and building tax must be, at most, the due date stated on the SPPT, namely 30 October 2023. If the due date is exceeded, a fine of 2% per month will be imposed. Tax payment fines are contained in the Kupang City Regional Regulation (Perda) Number 5 of 2012 concerning Rural and Urban Land and Building Taxes. Second, for ASN and PTT within the Kupang City regional government, their rights cannot be processed if they do not attach proof of the current year's PBB payments; all policy efforts will be formulated and carried out to increase Regional Original Income in terms of Land and Building Tax, at UPT. Maulafa District, every taxpayer carrying out arrangements for the landlord's main tax settlement and those registering for new taxes will be served if they have paid off PBB receivables.

Organizing. Placing PBB Officers in each Subdistrict. Employee placement greatly influences the continuity of an organization's work. In increasing Land and Building Tax revenues, employee placement is needed to expedite the distribution and collection of taxes. The placement of employees in each sub-district in 6 sub-districts is based on the Decree of the Mayor of Kupang Number 30B/KEP/HK/2023 concerning Teams for Distributing Tax Returns Due (SPPT), Collection and Controlling Payments for Rural and Urban Land and Building Tax Receivables (PBB-P2) in Kupang City Region 2023 Tax Period, at UPT. The Maulafa District Tax Service has 26 employees and is spread across nine sub-districts in the Maulafa district. Several employees are also seconded to the PBB and BPHTB fields, the Regional Tax and Redundancy Sector, the Supervision and Control Sector, and the Secretariat. Each officer will be given a target for both distributing and collecting PBB. This aims to determine the performance of each employee.

Prepare reports on SPPT distribution and PBB collection. When organizing reports, it is essential to see how ongoing the organization's activities are. Reporting on the distribution of SPPT and PBB billing is given to the PBB and BPHTB divisions, including the DPH with the STTS book and proof of payment of existing taxes. The DPH contains the taxpayer's name, the year of payment and the amount of tax. After the inspection, the division will return the DPH to the officer and report it to the respective UPTD. In Maulana District, the DPH and STTS books that have been checked are given to KTU to be summarized in the PBB billing report. Meanwhile, the SPPT distribution report is based on the number of SPPT receipts distributed. The aim is to see the performance of each officer in each sub-district.



Actuating. In order to increase Regional Original Income, especially Land and Building Tax, a leadership role is needed, in this case, the Head of the Regional Revenue Agency, the Head of the PBB and BPHTB Divisions and the Head of the UPT. Maulafa District Tax Services will mobilize employees for SPPT distribution and PBB collection activities to distribute SPPT to every officer at UPTD. Maulafa Subdistrict will have offices in their respective subdistricts for 2 to 3 months after the PBB and BPHTB divisions print the SPPT. Then, the UPTD will coordinate with sub-districts to create a service schedule at the local RW and RT levels to bring services closer to the community. This is very effective considering that during 2023, the distribution carried out in 9 sub-districts in Maulafa District was 73%, with the total distribution being 17,381 SPPT.

After distributing, the officers will carry out PBB collection, where the public can pay through the officers or directly to the nearest NTT Bank. If the taxpayer pays the officer, he will be given an STTS as a temporary receipt for tax payment, after which the officer will deposit Bank NTT. After receiving proof of repayment from Bank NTT, the officers will deliver it to the local RW/RT, which will then be redistributed to its residents. During PBB billing in 2023, the actual revenue was IDR. 2,350,726,183,- with the number of Tax Objects being 11,459.

Supervision. Supervising dissemination and collection activities is carried out in stages to increase local revenue. PBB and BPHTB will carry out evaluations every month. First, an evaluation of dissemination activities will be carried out to determine whether or not the SPPT has reached the hands of taxpayers. If it has yet to reach the hands of taxpayers, the obstacles in the field will be identified. Second, PBB billing or collection will be evaluated after evaluating the distribution because the decree has given each officer a target at UPT. Maulafa District Tax Services, each officer will report the results of distribution and billing every day during office hours. You will be given a gentle warning if you cannot meet the daily target. The Head of UPTD and KTU regularly monitor nine sub-districts in Maulafa District to see the active participation of the community in tax services.

Factors that become obstacles in increasing Land and Building Tax (PBB) revenues in Maulafa District, Kupang City. Several obstacles that are often faced in efforts to increase Land and Building Tax revenues, especially in Maulafa District, Kupang City, based on research results, are:

Double printing of PBB Tax Due Letters (SPPT). With the doubling of the SPPT PBB printing press, the calculation of PBB revenue targets will also increase. This will cause receivables to continue to be carried over if the taxpayer only pays one tax object. The sub-district with the highest number of SPPTs in Maulafa District is Sikumana Subdistrict, with as many as 5,501 copies in 2023, while only 4,848 copies were distributed. The remaining 253 SPPT sheets are double SPPTs.

The taxpayer's address must be clarified, and the taxpayer must be domiciled outside the sub-district area. The taxpayer's unclear address makes it difficult for officers to distribute SPPT and carry out PBB collection. Apart from that, taxpayers still own land in sub-districts in Maulafa, but their residence addresses are outside the Kupang City area. This affects revenue realization in each sub-district, considering that the SPPT needs to be appropriately distributed. Also, the taxpayers do not pay taxes because they need to know whether the tax letter has been printed. Things like this are often found in Bello and Fatukoa sub-districts within the city limits. In Bello Village, 324 SPPTs are taxpayers with domicile addresses outside the sub-district and Kupang City areas, so officers need help finding taxpayers. Apart from that, there are also 79 SPPTs with unclear mandatory addresses. This will result in an accumulation of SPPT that will significantly influence the realization of revenues and the emergence of receivables from year to year.

The Tax Due Tax Return (SPPT) data needs to be updated. The need for updated data in the Tax Payable Notification Letter (SPPT) greatly influences determining PBB targets. The NJOP calculation is only carried out for the land, while the buildings are not included. This is because



some taxpayers have carried out construction but have yet to report it to the Kupang City Regional Revenue Agency to have their SPPT updated. Maulafa District has excellent potential, but the number of decisions is small; this is one of the contributing factors.

CONCLUSION

Based on the results of the research and discussion above regarding the role of the Regional Revenue Agency in efforts to increase Land and Building Tax (PBB) revenue in case studies in Maulafa District, Kupang City, it can be concluded as follows:

1. Planning for determining targets for land and building tax at the Kupang City Regional Revenue Agency does not involve lower-level employees, in this case, officers in the field. Field officers update data on tax objects that experience changes in land area and building area as a reference for setting targets for the following year.
2. The Distribution and Collection Decree governs the placement of employees to increase Land and Building Tax revenues. UPTD has 26 employees. Maulafa District is divided into nine sub-districts, and some are seconded to the field.
3. In maximizing Land and Building Tax revenues, the Regional Revenue Agency does several things, especially in Maulafa District. First, it distributes and collects them to 9 sub-districts for three months starting from the issuance of the PBB SPPT. Second, the PBB and BPHTB sectors formed collection groups for several sub-districts to collect receivables and PBB for the current year. Third, implementing the Land and Building Tax Services Role Model Week will inspire taxpayers to be aware of their obligations to pay taxes. Fourth, Bapenda collaborates with Law Enforcement Officials (APH), namely Satpol PP and the Prosecutor's Office.
4. Supervision is carried out in stages over dissemination and collection activities to increase local original income. First, an evaluation of dissemination activities is carried out to determine whether or not the SPPT has reached the hands of taxpayers. Second, PBB billing or collection will be evaluated after evaluating the distribution because the decree has given each officer a target.
5. Several inhibiting factors often face efforts to increase Land and Building Tax revenues, especially in Maulafa District, Kupang City: Double printing of PBB Tax Payable Letters (SPPT), Unclear Taxpayer Addresses domiciled outside the region and Data in Tax Returns Tax Due (SPPT) that is not up to date.

REFERENCES

- Alfian, M. R., Sukarno, M. W. (2016). Peran Kepemimpinan Kepala Desa dalam Membayar Pajak Bumi dan Bangunan di Desa Tambak Rejo
- Al Kautsar, M. Z., & Hidayat, A. (2022). Optimalisasi Pemungutan Pajak Bumi dan Bangunan (PBB) Pada Badan Pendapatan Daerah Kota Tangerang. *Jurnal Dialektika: Jurnal Ilmu Sosial*, 20(3), 73-89.
- Arnas, A. (2022). Peran Kepemimpinan dalam Birokrasi Pemerintahan di Institut Pemerintahan Dalam Negeri Kampus Sulawesi Selatan. *Jurnal Pallangga Praja (JPP)*, 4(1 April), 79-88. <https://doi.org/10.61076/jpp.v4i1.2642>
- Baok, R. T. L., Sasongko, T., & Rifa'i, M. (2020). Strategi Peningkatan Penerimaan Pajak Bumi dan Bangunan (Pbb) di Kota Batu. *Reformasi*, 10(1), 81-89. <https://doi.org/10.33366/rfr.v10i1.1856>
- Creswell, J. W. (2013). *Research Design : Pendekatan Kualitatif, Kuantitatif dan Mixed*. Yogyakarta: Pustaka Pelajar.
- Cohen, B. J. (2009). Peranan, Sosiologi Suatu Pengantar.



- Dharma, S. (2013). *Manajemen Kinerja : Falsafah, Teori dan Penerapannya*. Yogyakarta: Pustaka Pelajar.
- Edison, E., Anwar, Y., & Komariyah, I.(2016). *Manajemen Sumber Daya Manusia : Starategi dan Perubahan dalam Rangka Meningkatkan Kinerja Pegawai dan Organisasi*. Bandung: Alfabeta.
- Handoko, T. H. (2003). *Manajemen Personalia dan Sumberdaya Manusia*. Cetakan Kesebelas. Yogyakarta: BPFE-Yogyakarta. Indonesia
- Hasibuan, M. S. P. (2009). *Manajemen:Dasar, Pengertian, dan Masalah Edisi Revisi*. Jakarta: Bumi Aksara.
- Handoko. T. H. (2003). *Manajemen Edisi Kedua Cetakan Kedelapan Belas*.Yogyakarta: BPFE.
- Hasibuan, M. S. P. (2011). *Manajemen Sumber Daya Manusia*. Jakarta: PT Bumi Askara.
- Hasibuan, M. S. P.(2017). *Manajemen Sumber.Daya Manusia*. Jakarta: Bumi Aksara.
- Hasibuan , S. P.(2010). *Motivasi & Organisasi*.Bumi Aksara.Jakarta
- Hazrul. (2019). *Peran Badan Pendapatan Daerah dalam Meningkatkan Pendapatan Asli Daerah (Studi Analisis Peran Badan Pendapatan Daerah Dalam Optimalisasi Bea Perolehan Hak atas Tanah dan Bangunan di Kabupaten Kampar)*.
- Howay, R., & Pabalik, D. (2017). Peran Kepemimpinan Lurah Terhadap Peningkatan Kesadaran Masyarakat Dalam Membayar Pajak Bumi Dan Bangunan Di Kelurahan Malanu Distrik Sorong Utara Kota Sorong. *Jurnal Fase Kemajuan Sosial dan Politik: Faksi*, 2(3), 1-11.
- Junaidi, J. (2018). Peranan Pimpinan Dalam Meningkatkan Kinerja Pegawai Terhadap Pelayanan Pada Kantor BKKBN Krakatau Medan. *Publik Reform:Jurnal Administrasi Publik*, 3.
- Keban, T. Y. (2004). *Enam Dimensi Strategis Administrasi Publik, Konsep, Teori dan Isu*. Gava Media. Yogyakarta
- Mahsun, M. (2006). *Pengukuran Kinerja Sektor Publik (Pertama)*. BPFE: Yogyakarta
- Manullang. (2001). *Evaluasi Kinerja SDM*. Bandung: Refika Aditama
- Manullang. (2005). *Dasar-Dasar Manajemen*. Yogyakarta: Gajah Mada University Press
- Miles, M. B. & Huberman, A. H. (2009). *Analisis Data Kualitatif*. Jakarta: UI-Press.
- Mintzberg, H. (1992). *The Structuring of Organizations*. Prentice Hall.New York.Jakarta.
- Mokodongan, R. (2021). Kepemimpinan Kepala Desa Dalam MeningkatkanKesadaran Masyarakat Membayar Pajak Bumi DanBangunan. *Oikos Nomos: Jurnal Kajian Ekonomi dan Bisnis*, 14(2), 99-112. <https://doi.org/10.37479/jkeb.v14i2.15419>
- Moleong, L. J. (2007) *Metodologi Penelitian Kualitatif*. Bandung : PT Remaja Rosdakarya
- Nitisemito, A. S. (2005). *Manajemen Penelitian*. Jakarta: PT.Rineka Cipta.
- Noerdiawan, D., Putra, I. S., Rahmawati, M. (2009). *Akuntansi Pemerintahan*. Jakarta: Salemba Empat.
- Peraturan Daerah Kota Kupang Nomor 5 Tahun 2012 tentang Pajak Bumi dan Bangunan Pedesaan dan Perkotaan.
- Peraturan Walikota Kupang Nomor 44 Tahun 2019 tentang Kedudukan, Susunan Organisasi, Tugas dan Fungsi serta Tata Kerja Badan Pendapatan Daerah Kota Kupang.
- Peraturan Menteri Keuangan Republik Indonesia Nomor 234/PMK.03/2022 Tentang Perubahan Atas Peraturan Menteri Keuangan Nomor 186/PMK.03/2019 Tentang Klasifikasi Objek Pajak dan Tata Cara Penetapan Nilai Jual Objek Pajak Pajak Bumi dan Bangunan.
- Pertiwi, N., & Atmaja, H. E. (2021). Literature Review: Peran Kepemimpinan Dalam Manajemen Perubahan Di Organisasi. *Jurnal Ekonomi dan Bisnis (EK dan BI)*, 4(2), 576-581.
- Prayoga, K., & Aisyah, D. (2023). Upaya Kepemimpinan Camat dalam Meningkatkan Kesadaran Masyarakat untuk Membayar Pajak Bumi dan Bangunan (PBB) di Kecamatan Medan Amplas Kota Medan. *Journal Of Science and Social Research*, 6(2), 509-515.

- Ramto. (1997). Dikutip oleh Waluyo. (2007) dalam bukunya yang berjudul “*Manajemen Publik (Konsep, Aplikasi dan Implementasinya Dalam Pelaksanaan Otonomi Daerah)*”. Bandung: Mandar Maju.
- Rivai, V., & Sagala, E. J. (2004). *Manajemen sumber daya manusia dari teori ke praktik*. PT. Raja Grafindo Persada.
- Riyadi. (2002). *Perencanaan Pembangunan Daerah Strategi Mengendalikan Potensi Dalam Mewujudkan Otonomi Daerah*. Jakarta: Gramedia
- Riyanto, A. (2017). *Impak Penempatan Kerja Terhadap Kinerja Karyawan Pada Kantor Pusat PDAM Kabupaten Sukabumi*. *Jurnal Swabumi*. Vol. 5. No. 2
- Robbins & Judge. (2008). *Perilaku Organisasi*. Jakarta: Salemba Empat.
- Samin, K. (2015). *Peranan Kepemimpinan Kepala Desa terhadap Peningkatan Kesadaran Masyarakat dalam Membayar Pajak Bumi dan Bangunan di Desa Tolotoyon Kecamatan Pinolosian Kabupaten Bolaang Mongondow*. *Jurnal Administrasi Publik*, 2(30).
- Soekanto, S. (2002). *Sosiologi Suatu pengantar*. Jakarta : PT Raja Grafindo Persada.
- Soekanto, S. (2009). *Sosiologi Suatu Pengantar, Edisi Baru*. Jakarta: Rajawali Pers.
- Solong, H. A. (2020). *Manajemen Pengembangan Sumber Daya Manusia*. Yogyakarta: Deepublish.
- Solong, H. A., & Yadi, A. (2020) . *Kajian Teori Organisasi dan Birokrasi Dalam Pelayanan Publik*. Makassar: Deepublish.
- Sugiyono. (2007). *Metodologi Penelitian Bisnis*. Jakarta: PT. Gramedia.
- Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta.
- Suhariadi, F. (2013). *Manajemen Sumber Daya Manusia: Dalam Pendekatan Teoretis-Praktis*. Airlangga University Press.
- Sukarna. (2011). *Dasar-Dasar Manajemen*. Bandung: CV. Mandar Maju.
- Sulistiyani, A. T. (2009). *Manajemen Sumber Daya Manusia*. Yogyakarta: Graha Ilmu.
- Sutrisno, E. (2014). *Manajemen Sumber Daya Manusia*. Cetak Ke Enam. Jakarta: Granada Media Group.
- Sutrisno, E. (2016). *Manajemen Sumber Daya Manusia*. Jakarta: Kencana Prenada Media Group.
- Suyanto, B. (2008). *Metode Penelitian Sosial, Berbagai Alternatif Pendekatan*. Jakarta: Kencana.
- Syamsuddin S. S. (2017). *Evaluasi Pengelolaan Pajak Bumi dan Bangunan sector Pedesaan dan Perkotaan Di Kabupaten Enrekang* (Doctoral dissertation, Politeknik STIA LAN Makassar).
- Terry, G. R. (1958). *Principles of Management*.
- Terry, G. R. & Smith D. F. M. J. (2006). *Prinsip-prinsip manajemen / George R. Terry ; penerjemah, J. Smith D.F.M.* Jakarta : Bumi Aksara
- Thamrin, H. M. (2019). *Perencanaan Manajemen Sumber Daya Manusia*. Yogyakarta: K-Media.
- Undang-Undang Republik Indonesia Nomor 12 Tahun 1985 tentang Pajak Bumi dan Bangunan (PBB)
- Veny, L. T. (2017). *Analisis gaya kepemimpinan pada PT PLN (Persero) Blega Madura* (Doctoral dissertation, Universitas Islam Negeri Maulana Malik Ibrahim).
- Wulansari, D. (2009). *Sosiologi Konsep dan Teori*. Bandung: Refika Aditama.
- Widjaja A. W. (1985) *Pola Kepemimpinan dan Kepemimpinan Pancasila*. Bandung Armico.
- Yudiatmaja, F. (2013). *Kepemimpinan: konsep, teori dan karakternya*. *Media Komunikasi FPIPS*, 12(2).