Muhasabatuna:
Jurnal Akuntansi dan Keuangan Islam
E-ISSN: 2774-8855, P-ISSN: 2774-4388
Terakreditasi Sinta Kemdikbud Ristek Nomor: 204/E/KPT/2022
Volume 6 Issue 1, Juni 2024 | Page: 099-112

Analysis of Factors Affecting Land and Building Tax Revenue in Takalar District

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Abstract: *This research aims to determine how big the independent variables are, in this case the area of the building, the tax notice payable (SPPT) and the classification of tax objects simultaneously and partially and to analyze the most dominant variables on the level of land and building tax revenue in Takalar district as measured by based on NJOP, the population in this study is the Takalar Regency Regional Revenue Agency, while the sample used is PBB Tax Realization Data 2018-2022, building area data, tax return number data and tax object classification data using multiple liner regression analysis techniques using collection techniques documentation data whose data source comes from the regional revenue agency of Takalar Regency.The results of this research show: Based on the simultaneous test (F), the variable number of building areas (X1), the variable number of tax notices owed (X2) and the number of tax object classifications (X3) have a calculated F value of 42,590 and an F table value of 4.757 where 42,590 > 4.757, which means that variables X1, based on the partial test (t) of the variable total building area (X1) H0 is rejected and H1 is accepted because the calculated t value is > from t table where the calculated t on variable significant to variable y. based on the partial test (t) the variable tax notice payable (x2) h0 is accepted and h1 is rejected because the calculated t value < from t table where the calculated t on variable has a significant effect on the variable Y. based on the Partial Test (t) Tax object classification variable (X3) H0 is accepted and H1 is rejected because the calculated t value is < from t table where the calculated t on variable X3 is -0.805 and the t table is 2.446, where - 0.805 < 2.446, thus variable*

Keywords: *Building Area, Number of SPPT, Tax Object Classification*

1. Introduction

Indonesia is a unitary country that highly upholds the values contained in the Pancasila ideology and the 1945 Constitution. The realization of state obligations and unity in national mutual cooperation is very important in the implementation of national development.

National development is an effort to improve all aspects of the life of the community, nation and state which is also a process of developing the entire state administration system to realize national goals. Where the national goal is to make the nation's life more intelligent, protect all of Indonesia's blood, and participate in the realization of peace.

To be able to implement this, it is very necessary to pay attention to financing problems in a region. By paying attention to regional financing problems, national goals can be achieved. One form of business in an effort to continue and increase the independence of a nation and state in the process of national development is to explore sources of funds originating from within the country itself, one of which is taxes. So, a region is expected to be able to utilize all its respective potential, so that the implementation of development is handed over directly to each region to manage its own household and the affairs within it. in each region to manage its own household and the affairs within it.

Taxis Compulsory contributions to the state owed by individuals or entities that are coercive based on law, without receiving direct compensation and are used for state needs for the greatest prosperity of the people. where in Indonesia itself taxes are divided into several, including land and building tax. Revenue from land and building taxes greatly contributes to the development and economy of a region.

Property tax(abbreviated as PBB) is a levy that must be paid for the existence of land and buildings that provide benefits and socio-economic status for a person or entity that has rights to it or obtains benefits from it.

Table 1.1 Target and Realization of PBB Tax Revenue District. Takalar 2018-2022

No.	Subdistrict	Amount		Difference
		Target	Realization	
1	Manggarabombang	3,344,967,392	2,836,412,167	-508,555,225
2	Mappakasunggu	551,084,480	444,130,729	-106,953,751
3	South Polongbangkeng	3,437,543,783	3,040,980,755	-396,563,028
4	Pattallassang	4,246,443,259	3,404,307,215	-842,136,044
5	North Polongbangkeng	3,788,018,429	3,548,101,464	-239,916,965
6	South Galesong	4,387,693,985	1,570,461,543	-2,817,232,442
7	North Galesong	2,509,329,063	2,304,758,621	-204,570,442
8	Galesong	1,850,939,095	1,816,287,495	-34,651,600
9	Sanrobone	953,504,302	829,699,993	-123,804,309
10	Tanakeke Islands	391,047,193	383,797,630	-7,249,563

Source: Takalar Regency Regional Revenue Agency, 2022 (processed data)

From Table 1.1 it shows that PBB tax revenue from 2018 to 2022 is IDR. 20,178,937,612 from 10 sub-districts in Takalar Regency, although the actual amount does not match the target set, the income from tax revenues is still the largest income for Takalar Regency.

For this reason, the Takalar Regency government always strives to continue to increase revenue through taxes, apart from that, the role of the community is also needed in increasing development. One of the roles of the community in participating in regional development is to make themselves good taxpayers, who are conscious and full of responsibility in carrying out their obligations to pay taxes, both in the form of central taxes and regional taxes collected by the government based on applicable laws. .

Related research regarding factors that influence PBB tax revenues has been carried out, including; Hadi Sasana, Alimuddin, Tri Handayani The research shows that the legality of this tax revenue greatly contributes to regional revenue.

Takalar Regency is one of the regencies in South Sulawesi Province

which has a lot of potential which can contribute to increasing regional revenue sources, one of which is land and building tax. This land and building tax has a wider impact because the land and building tax revenue will be returned for regional development, especially in Takalar Regency, the portion of land and building tax received by the region is one of the important sources of revenue for the region in the current era of autonomy.

LITERATURE REVIEW

Basis of taxation

Definition of Tax According to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation in Article 1 Paragraph 1 states that tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on law, without receiving direct compensation. and used for state needs for the greatest prosperity of the people.

There are four functions of tax, namely is budget function, taxes function as a source of funds for the government to finance its expenditures. Second, net function is taxes function as a tool to regulate or implement government policies in the social and economic fields. Next, stability function, with taxes, the government has funds to run policies related to price stability so that inflation can be controlled. This can be done, among other things, by regulating the circulation of money in society, collecting taxes, using taxes effectively and efficiently. Next, income distribution function is the taxes that have been collected by the state will be used to finance all public interests, including financing development so that it can open up job opportunities, which will ultimately increase people's income.

Property tax

Land and building tax is a tax on land and/or buildings owned, controlled and/or utilized by individuals or entities, except for areas used for plantation and mining business activities. What is meant by earth is the surface of the earth which includes land and inland waters and seas in Regency/City areas. Meanwhile, what is meant by building is a technical construction that is permanently planted or placed on land and inland waters and or sea.

The definition of land and building tax according to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies is tax on land and/or buildings owned, controlled and/or utilized by individuals or entities, except for areas used for plantation and forestry business activities and mining.

The object of land and building tax is land and/or buildings, what is meant by land is the surface of the earth which includes land and inland waters and seas in the territory of Indonesia and the body of the earth beneath it. Examples: rice fields, fields, gardens, land, yards and mines. Meanwhile, what is meant by building is a technical construction that is permanently planted or placed on land and/or waters,

including is environmental roads located within a building complex such as hotels, factories and their emplacements etc. which are an integral part of the building complex, toll roads, swimming pools, luxury fences, sports venues, shipyards, docks and luxury parks, and oil, water and gas storage/refineries, oil pipelines and other facilities that provide benefits.

RESEARCH METHODS

Research variable

Variables in research according to Sugiyono (2009) are anything in whatever form determined by the researcher to be studied so that information is obtained about it. The variables in this research are factors that influence land and building tax revenues in Takalar Regency.

This research is descriptive research using a quantitative approach. Where quantitative research is research in the form of numbers and analysis using statistics. The variables in this research use three independent variables and one dependent variable, where the independent variables include: Building Area (X1), Payable Tax Notification Letter (SPPT) (X2), Tax Object Classification (X3) and the dependent variable is: Land Tax Revenue and Building (Y).

Design Study

Research design is a research design that is used as a guide in carrying out the research process. When conducting research, it is very necessary to plan the research so that the research carried out can run well and systematically. This research was carried out at the Takalar Regency Regional Revenue Service, which is the object of this research, in order to obtain the required data

Population and Sample

Population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn (Sugiyono, 2009).

The population in this study is: land and building tax revenue data from the District Regional Revenue Agency. Takalar (Bapenda)

The sample is part of the total number of characteristics possessed by the population (Sugiyono 2009). The samples in this research are:

PBB tax revenue data for 2018-2022, number of SPPT and data on the number of tax object classifications in the Takalar district.

Data collection techniques

Data collection techniques in this research is documentation. This is done by collecting historical data or documents relevant to this research. The documentation method is collecting data by looking, reading, studying, then recording data that is related to the research object. Where the documents needed in this research are documents in the form of data on the realization of Takalar Regency's PBB tax for the 2018-2022 period, data on the number of SPPTs for 2018-2021, data on the building area of Takalar Regency for the 2018-2022 period and data related to the classification of tax objects for Takalar Regency for the 2018-2022 period. obtained at the Regional Revenue Agency (Bapenda)

RESULTS AND DISCUSSION

Description of research variables

1. Development of building area in Takalar Regency.

Buildings that are used as tax objects are technical constructions that are permanently planted or placed on land designated as a residence, place of business or place of business. The following is data on the development of building area in Takalar Regency for the 2018-2022 period.

Table 4.1 Development of District Building Area. Takalar Period 2018 to 2022 (Meter Unit)

No.	Subdistrict	Year					Total	Percentage	
		2018 (M2)	2019 (M2)	2020 (M2)	2021 (M2)	2022 (M2)		Ascension	Decline
1	Manggarabombang	164,621	164,073	167,55	168,057	177,769	842,067	2.70%	-0.30%
2	Mappakasunggu	46,487	46,657	46,691	47.145	49,298	236,278	1.50%	-
3	South Polongbangkeng	98.18	99.16	152.21	151,778	151,861	653,193	18.20%	-0.30%
4	Pattallassang	334,501	336,76	339.7	352,798	363,608	1727.365	2.10%	-
5	North Polongbangkeng	223,279	224,299	230.59	232,957	233,311	1144.436	1.10%	-
6	South Galesong	126,826	127,045	128.26	131.43	136,399	649.96	1.80%	-
7	North Galesong	132,916	134,952	140.74	146.201	151,382	706.191	3.30%	-
8	Galesong	138,000	140,665	145.1	147.175	154,975	725.91	3.00%	-
9	Sanrobone	71,515	71,158	71,077	71,429	73.16	358,339	1.50%	-0.30%
10	Tanakeke Islands	26,959	26,857	28,159	27,565	27,565	137.105	1.90%	-1.20%
Total Building Area 2018-2022							**7180.844**	**37.10%**	**-2.10%**
Total average percentage of all sub-districts								**4 %**	**-0.2%**

Source: Takalar Regency Regional Revenue Agency, 2022 (processed data)

Based on table 4.1, it shows that the building area of all sub-districts in Takalar Regency experienced an average increase of 4% and a decrease -0.2% which is due to the increase in the number of building constructions, where the South Podbankeng sub-district is the sub-district with the highest percentage increase in average per year of 18.20% and an average decrease per year of -0.30% of the total building area. then North Podbangkeng sub-district with the lowest percentage of building area with an average annual increase of 1.10% of the total building area and an average percentage decrease of 0% from 2018 to 2022 compared to other sub-districts in Takalar Regency and from all There are only six sub-districts in Takalar Regency that have not experienced a decrease, the remaining four sub-districts have all experienced a decrease in building area per year, this increase and decrease can affect land and building tax revenues where when all sub-districts in Takalar Regency experience an increase per year, land tax revenues and buildings will also experience improvements.

2. Development of the number of tax notices due (SPPT) in Takalar Regency.

The tax payable notification letter (SPPT) is a letter used by the Directorate General of Taxes to notify taxpayers of the amount of tax owed. The following is data on the development of the number of SPPTs for each sub-district in Takalar Regency.

Table 4.2 Development of the number of District SPPTs. Estimated Period 2018 to 2022 (Unit Sheet)

No.	Subdistrict	Year					Total	Percentage	
		2018	2019	2020	2021	2022		Ascension	Decline
1	Manggarabombang	31,334	31,033	30,987	31,304	31,426	156.08	0.7%	-0.6 %
2	Mappakasunggu	3,464	3,467	3,480	3,526	3,525	17.46	1.8%	-
3	South Polongbangkeng	28,338	28,995	28,995	28,891	28,925	144.14	0.8%	-0.4 %
4	Pattallassang	16,569	16,549	16,273	16,661	16,878	82.93	1.8%	-0.9 %
5	North Polongbangkeng	35,012	34,916	34,996	35.24	34,878	175.04	0.5%	-0.7 %
6	South Galesong	12,895	12,825	12,852	13,049	13,159	64.78	0.9%	-0.5 %
7	North Galesong	12.67	12,383	12,482	12,953	13,291	63.78	2.4%	-2.3 %
8	Galesong	17,144	17,197	17,386	17,731	17,915	87.37	1.1%	-

9	Sanrobone	8,050	7,963	7,972	8,032	8.104	40.12	0.6%	-1.1%
10	Tanakeke Islands	3,442	3,442	3,634	3,555	3,535	17.60	2.8%	-1.5%
Total SPPT Sheets for 2018-2022							**849.31**	**13.3%**	**-7.9%**
Total Average Percentage for All Districts								1.3%	-0.8%

Source: Takalar Regency Regional Revenue Agency, 2022 (processed data)

Based on table 4.2, it shows that the tax payable notices (SPPT) for all sub-districts in Takalar Regency experienced an average increase of 1.3% and a decrease of -0.8% from the 2018 to 2022 period which was due to the splitting of the main tax return, where the Tanakeke Island sub-district is the sub-district with the highest percentage of an average annual increase of 2.8% and an average annual decrease of -1.15% of the total outstanding tax notices (SPPT). then North Podbangkeng sub-district with the lowest percentage of outstanding tax notices (SPPT) with an average annual increase of 0.5% of the total outstanding tax notices (SPPT) and an average percentage decrease of -0.7% from 2018 to 2022 compared to other sub-districts in Takalar Regency and of all sub-districts in Takalar Regency, only two sub-districts did not experience a decrease, the remaining eight sub-districts all experienced a decrease in SPPT per year. This increase and decrease can affect land and building tax revenues, where when all sub-districts in Takalar Regency experience an annual increase, land and building tax revenues will also increase.

3. **Data on developments in the classification of land and building tax objects in Takalar district.**

Classification of land and building tax objects is a grouping of classes of land and building tax objects based on NJOP. The object of land and building tax is land and buildings which include land surfaces and inland waters as well as seas, Indonesian territorial seas and the body of the earth beneath them. Meanwhile, buildings are technical constructions that are planted or placed permanently on land and waters.

Table 4.3 Classification of PBB Tax objects Kab. Takalar Period 2018 to 2022

No.	Subdistrict	Year					Total	Percentage	
		2018	2019	2020	2021	2022		Ascension	Decline
1	Manggarabombang	32,354	32,043	31,997	31,314	32,416	160.12	3.5%	-1.1%
2	Mappakasunggu	3,414	3,477	3,418	3,536	3,535	17.38	1.8%	-1.7%
3	South Polongbangkeng	28,338	28,995	28,995	28,891	28,925	144.14	0.8%	-0.4%
4	Pattallassang	16,569	16,549	16,273	16,661	16,878	82.93	1.8%	-0.9%
5	North Polongbangkeng	35,012	34,936	34,996	35.24	34,878	175.06	0.4%	-0.6%
6	South Galesong	12,895	12,825	12,852	13,049	13,159	64.78	0.9%	-0.5%
7	North Galesong	12.67	12,383	12,482	12,953	13,291	63.78	2.4%	-2.3%
8	Galesong	17,144	17,197	17,386	17,731	17,915	87.37	1.1%	-
9	Sanrobone	8,050	7,963	7,972	8,032	8.104	40.12	0.6%	-1.1%
10	Tanakeke Islands	3,442	3,442	3,634	3,555	3,535	17.61	2.8%	-2.2%
Total Classification of Tax Objects for 2018-2022							**853.30**	**16.1%**	**-3.3%**
Total Average Percentage for All Districts								**1.6%**	**-0.3%**

Source: Takalar Regency Regional Revenue Agency, 2022 (processed data)

Based on table 4.3, it shows that the classification of tax objects in all sub-districts in Takalar Regency experienced an average increase of 1.6% and a decrease of -0.3% which was due to an increase in the separation of the main tax return, where Manggarabombang sub-district was the sub-district with the highest percentage increase in the annual average of 3.5% and an average annual decrease of -1.1% of the total tax object classification. then North Podbangkeng sub-district

with the lowest percentage of building area with an average annual increase of 0.4% and an average percentage decrease of -0.6% from 2018 to 2022 compared to other sub-districts in Takalar Regency and from all other sub-districts in Takalar Regency. In Takalar Regency, only one sub-district did not experience a decrease, the remaining nine sub-districts all experienced a decrease in tax object classification per year. This increase and decrease can affect land and building tax revenues, where when all sub-districts in Takalar Regency experience an annual increase, land and building tax revenues will also increase.

4. **Target and Realization of Takalar District Tax Revenue**

Table 4.4 Target and Realization of Takalar District Tax Revenue for the 2018-2022 Period (In Thousands)

No.	Subdistrict	Amount		Percentage	Difference
		Target	Realization		
1	Manggarabombang	3,344,967,392	2,836,412,167	14	-508,555,225
2	Mappakasunggu	551,084,480	444,130,729	2	-106,953,751
3	South Polongbangkeng	3,437,543,783	3,040,980,755	15	-396,563,028
4	Pattallassang	4,246,443,259	3,404,307,215	17	-842,136,044
5	North Polongbangkeng	3,788,018,429	3,548,101,464	18	-239,916,965
6	South Galesong	4,387,693,985	1,570,461,543	8	-2,817,232,442
7	North Galesong	2,509,329,063	2,304,758,621	11	-204,570,442
8	Galesong	1,850,939,095	1,816,287,495	9	-34,651,600
9	Sanrobone	953,504,302	829,699,993	4	-123,804,309
10	Tanakeke Islands	391,047,193	383,797,630	2	-7,249,563
	Total	**25,460,570,981**	**20,178,937,612**	**100**	**-5,281,633,369**

Source: Takalar Regency Regional Revenue Agency, 2022 (processed data)

Based on Table 4.4, it shows that the Tanakeke Islands sub-district and the Mappakasunggu sub-district contribute tax revenues of 2% of total tax revenues and are the lowest sub-districts in terms of achieving land and building tax revenue targets compared to other sub-districts in Takalar Regency. Meanwhile, North Polongbangkeng District is a contributor to tax revenue of 18% of the total land and building tax revenue from 10 sub-districts in Takalar Regency and is the highest sub-district in terms of achieving the land and building tax revenue target in Takalar Regency. Even though in all 10 sub-districts in Takalar Regency, not a single sub-district realized its tax revenue according to the target set in the 2018-2022 period.

Classic assumption test

1. Normality Test

The normality test is to test whether in the regression model, the confounding or residual variables have a normal distribution. This research aims to test the normality of residuals using the non-parametric Kolmogrov-Smirnov (KS) statistical test, namely by looking at the significance greater than 0.05, it can be said to have a normal distribution.

Table 4.5 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		10
Normal Parameters, b	Mean	.0000024
	Std. Deviation	253183272.35408002
Most Extreme Differences	Absolute	,263
	Positive	,263
	Negative	-.140
Statistical Tests		,263
Asymp. Sig. (2-tailed)		.048c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: IBM SPSS Statistics 25 (processed data)

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-21318751.333	20585456.074		-.104	,921		
	Building area	1346911.723	274899.029	,521	4,900	,003	,661	1,512
	SPPT	87389397.772	93731181.580	4,124	,932	,387	,000	2617.288
	Classification of Tax Objects	-74417435.303	92501355.500	-3,549	-.805	,452	,000	2602,689

a. Dependent Variable: Tax Revenue

Source: IBM SPSS Statistics 25 (processed data)

2. Multicollinearity test

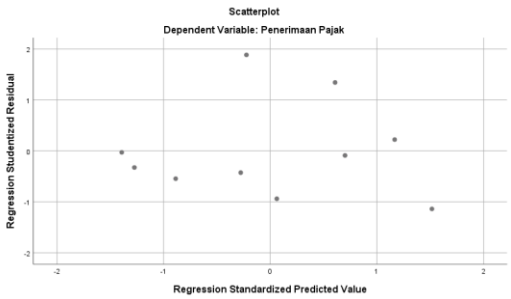
The multicollinearity test aims to test whether the regression model finds a correlation between the independent variables. A good regression model should have no correlation between independent variables. Detection of the absence of multicollinearity in the regression model is seen from the magnitude of the VIF (Variance Inflation Factor) and tolerance. Regression is free from multicollinearity problems if the VIF value is <10 and the tolerance value is > 0.10.

Table 4.6 Multicollinearity Test Results

3. Heteroscedasticity Test

Heteroscedasticity is a condition where the variance of the residuals is unequal for all observations in the regression model. The heteroscedasticity test aims to test whether the regression model has unequal variances from the residuals of one observation to another. If the variance of of is one.

Table 4.7 Heteroscedasticity Test



Source: IBM SPSS Statistics 25 (processed data)

4. Autocorrelation Test

This test aims to test whether in the regression model a correlation is found between the independent variables and the dependent variable. A good regression model should not have high autocorrelation between the independent variables. To measure tolerance for autocorrelation, it can be seen from the large Durbin Watson value in the statistical data provided. test. If the Durbin Watson statistic ranges above 1.55 then it is said that there is no autocorrelation, conversely if the Durbin Watson statistic ranges below 1.55 then it is said that autocorrelation occurs.

Table 4.8 Autocorrelation Test Results

Model Summary b

Mode l	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.977a	,955	,933	310084914.33781	2,589

a. Predictors: (Constant), Tax Object Classification, Building Area, SPPT

b. Dependent Variable: Tax Revenue

Source: IBM SPSS Statistics 25 (processed data)

Hypothesis Test Results

1. Simultaneous test (F)

The t test was carried out to determine the effect of the independent variable on the dependent variable. Where;

a. If the sig value < 0.05 or F count > F table then there is a simultaneous influence of variable X Y
b. If the sig value is > 0.05 or F count < F table then there is no simultaneous influence of Variable X Y

Table 4.9 F Test Results

ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regressio n	1228537813405 6886000,000	3	40951260446 85628900,000	42,59 0	,000 b
	Residual	5769159245993 21220,000	6	96152654099 886864.000		
	Total	1286229405865 6207000,000	9			

a. Dependent Variable: Tax Revenue

b. Predictors: (Constant), Tax Object Classification, Building Area, SPPT

Source: IBM SPSS Statistics 25 (processed data)

2. Partial Test (t)

The T test is used to test the significance level between the independent variable and the dependent variable individually using a significance level of 5% or 0.05. It is said to be significant if t count is > from t table Where;

a. If the sig value < 0.05 or T count > T table then there is a significant influence of variable X Y
b. If the sig value is > 0.05 or T count < T table then there is no simultaneous influence of Variable X Y

Table 4.10 T test results (partial)

Coefficientsa

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	-21318751.333	205854566.074		-.104	,921		
	Building area	1346911.723	274899.029	,521	4,900	,003	,661	1,512
	SPPT	87389397.772	93731181.580	4,124	,932	,387	,000	2617.288

Classification of Tax Objects	-74417435.303	92501355.500	-3,549	-.805	,452	,000	2602,689

a. Dependent Variable: Tax Revenue

Source: IBM SPSS Statistics 25 (processed data)

Discussion

In analyzing the factors influencing land and building tax revenues in Takalar Regency during the 2018-2022 period, multiple linear regression analysis was used with the following research results:

1. Based on a simultaneous test of building area, number of SPPT, and classification of tax objects simultaneously influence land and building tax revenues where this variable has a calculated F value of 42,590 and an F table value of 4.757 where 42,590 > 4.757 which means these variables have a simultaneous influence on land and building tax revenues. looking at table 4.1, table 4.2 and table 4.3 shows that the building area, number of SPPT and tax object classification for all sub-districts in Takalar Regency experienced an average increase of 4%, 1.3% and 1.6% due to the increase in the number of construction buildings, and the separation of the main SPPT increases and decreases can affect land and building tax revenues where when all sub-districts in Takalar Regency experience an increase per year, the NJOP value will also increase, where the increase will have an impact on land and building tax revenues which also will experience an increase, the increase in building area, tax return, and classification of tax objects will affect land and building tax revenues, although later these three variables will experience a significant increase. The increase will still have an effect on land and building tax revenues.
2. Based on Partial Test
   a. Building area (X1) is the area of technical construction that is planted or placed permanently on the ground, which is intended as a residence or place of business or a place that can be cultivated. where during the partial test, this variable had a calculated t value > from t table where the calculated t for variable Based on table 4.1, it shows that the building area of all sub-districts in Takalar Regency has increased by an average of 4% and decreased by -0.2% from the 2018 to 2022 period which is due to the increase in building construction. This increase and decrease can affect land tax revenues and buildings where when all sub-districts in Takalar Regency experience an increase per year, the value of the NJOP will also increase, where the increase will have an impact on land and building tax revenues which will also increase, the increase in the area of buildings with taxes owed will affect land tax revenues.
   b. Number of Tax Notification Letters Due (SPPT) (X2), is the number of letters used by the government to notify taxpayers about the amount of tax owed that taxpayers must pay.

Based on table 4.2, it shows that the tax payable notices (SPPT) for all sub-districts in Takalar Regency experienced an average increase of 1.3% and a decrease of -0.8% from the 2018 to 2022 period which was due to the breakdown of the main tax return, this increase and decrease can affect land and building tax revenues where when all sub-districts in Takalar Regency experience an increase per year, the NJOP value will also increase, where the increase will have an impact on land and building tax revenues which will also experience an increase, an increase in the tax notice payable. has no partial effect on land and building tax revenues, even though the number of SPPTs will increase by up to 2%, the increase has no partial effect, because when the partial test is carried out, this variable has a value of t calculated < from the t table where t is calculated at the variable

c. Classification of Land and Building Tax Objects (X3), is a grouping of classes of land and building tax objects based on the sale value of land and building tax objects, which covers the entire surface of the earth and building construction within an area which must be paid by taxpayers to the tax service office. area. Based on table 4.3, it shows that the classification of tax objects in all sub-districts in Takalar Regency has experienced an average increase of 1.6% and a decrease of -0.3% which is due to the increase in separation of parent tax returns. This increase and decrease can affect land and building tax revenues which when all sub-districts in Takalar Regency experience an increase per year, so the NJOP value will also increase, where the increase will have an impact on land and building tax revenues which will also increase, the increase in the classification of tax objects will affect land and building tax revenues simultaneously and does not have a partial effect even though the classification of this tax object will later experience an increase of up to 2%, the increase will still not have an effect on land and building tax revenues partially because this variable when the partial test is carried out, this variable has because the calculated t value is < from t table where the calculated t for the variable.

3. Based on simultaneous tests and partial tests, it is known that only the building area variable has a simultaneous and partial influence on land and building tax revenues and it can be said that this variable is the most dominant variable.
4. Based on the normality test, it is concluded that the data has a Normal distribution because the Asymp value of sig > 0.05 in the data has an Asymp value of 0.200 where 0.200 > 0.05 so the data can

be said to have a Normal distribution.

5. Based on the multicollinearity test, it is known that the regression model used on the data does not have a correlation between the independent variables where the tolerance value for the three independent variables has a value above 0.10 and a VIF value < 10.
6. Based on the Heteroscedasticity Test, it is known that there is an unclear pattern and the dots are scattered below the number 0 on the Y axis and indicate that heteroscedasticity does not occur.
7. Based on the Autocorrelation Test, it is known that there is no autocorrelation between the independent variables and the dependent variable because the Watson Durbin value is > 1.55.

CONCLUSION

Based on the research results described previously, the following conclusions are drawn:

1. Building area (X1), is the area of technical construction that is planted or placed permanently on the ground, which is intended as a residence or place of business or a place that can be cultivated. In this study, this variable increases and decreases every year and when tested simultaneously and partially, this variable has a simultaneous and partial effect. This means that when this variable increases, land and building tax revenues will also increase and vice versa when this variable If there is a decrease, land and building tax revenues will also decrease.
2. Number of Tax Notification Letters Due (SPPT) (X2), is the number of letters used by the government to notify taxpayers about the amount of tax owed that taxpayers must pay. In this study, these variables increase and decrease each year and when tested simultaneously and partially, these variables have an effect simultaneously and not partially. This means that simultaneously, when this variable increases, land and building tax revenues will also increase and vice versa. and partially, when these variables experience increases and decreases, these variables will not affect land and building tax revenues.
3. Classification of Land and Building Tax Objects (X3), is a grouping of classes of land and building tax objects based on the sales value of land and building tax objects, which covers the entire surface of the earth and building construction within an area which must be paid by the taxpayer to the office regional tax services. In this study, these variables increase and decrease each year and when tested simultaneously and partially, these variables have an effect simultaneously and not partially. This means that simultaneously, when this variable increases, land and building tax revenues will also increase and vice versa. and partially, when these variables experience increases and decreases, these variables will not

affect land and building tax revenues.

4. Based on simultaneous tests and partial tests, it is known that only the building area variable has a simultaneous and partial influence on land and building tax revenues and it can be said that this variable is the most dominant variable.

SUGGESTION

Based on the results of the analysis and conclusions that have been published, several suggestions can be made is it is hoped that the Takalar Regency Government will pay attention to the factors that influence land and building tax revenues so that the realization of land and building tax revenues can be achieved in accordance with the set targets.

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