



The Potential Of Land And Building Tax Revenue In The City Of Bengkulu

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ABSTRACT

The purpose of this study was to determine the projection of the potential revenue of Land and Building Tax (PBB) in Bengkulu City in 2014-2016. The type of research used in this research is quantitative. The benefit of this research is as an information material to the Local Government of Bengkulu City in policy making and management of Land and Building Tax (PBB) in 2014 to 2016. This research illustrates that the projected revenue potential of Land and Building Tax (PBB) in Bengkulu City has increased from 2014 to 2016. The amount of potential revenue of Land and Building Tax (PBB) in Bengkulu City in 2014-2016 is consecutively as follows: 2014 amounting to Rp12,285,612,144, 2015 amounting to Rp12,852,211,071, 2016 amounting to Rp.13,418,809,999. This increase in the potential revenue of Land and Building Tax (PBB) will encourage increased realization of PBB revenue for Bengkulu City in the next three years.

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui proyeksi potensi penerimaan Pajak Bumi dan Bangunan (PBB) di Kota Bengkulu tahun 2014-2016. Jenis penelitian yang digunakan dalam penelitian ini adalah kuantitatif. Manfaat penelitian ini adalah sebagai bahan informasi kepada Pemerintah Daerah Kota Bengkulu dalam pengambilan kebijakan serta pengelolaan Pajak Bumi dan Bangunan (PBB) pada tahun 2014 sampai dengan 2016. Penelitian ini memberikan gambaran bahwa proyeksi potensi penerimaan Pajak Bumi dan Bangunan (PBB) di Kota Bengkulu mengalami peningkatan dari tahun 2014 hingga 2016. Besarnya potensi penerimaan Pajak Bumi dan Bangunan (PBB) di Kota Bengkulu Tahun 2014-2016 berturut-turut sebagai berikut: Tahun 2014 sebesar Rp12.285.612.144, Tahun 2015 sebesar Rp12.852.211.071, Tahun 2016 sebesar Rp.13.418.809.999. Peningkatan potensi penerimaan Pajak Bumi dan Bangunan (PBB) ini akan mendorong meningkatnya realisasi penerimaan PBB bagi Kota Bengkulu pada tiga tahun mendatang.

INTRODUCTION

Bengkulu City is one of the developing regions in Indonesia. Seeing the phenomenon of regional development is inseparable from the Regional Original Income. Regional Original Income (Nurcholis, 2007: 182) that income obtained from various regional revenues including regional tax revenues, regional levies, regional company profits, and others. Taxes for local governments act as a source of income (*budgetary function*) which is the main one and also as a regulatory *tool function*). Tax as one of the sources of regional income is used to finance government expenditures. Seeing the importance of tax for a region, especially in supporting the development of the region itself and is a very potential income because the amount of tax revenue will increase along with the rate of population growth, economy and political stability. Regional Governments impose several types of levies in Indonesia consisting of central taxes, regional taxes, regional levies, customs and excise, and non-tax state revenues. One of the original regional revenue items in the regional revenue and expenditure budget is regional taxes. Regional taxes are a type of tax collected by the Regional Government and used to finance its regional households.

According to Law No. 28 of 2009 concerning Regional Taxes and Regional Levies, Regional Taxes, hereinafter referred to as Regional Taxes, are mandatory contributions to the Region owed by individuals or bodies that are mandatory based on the Law, without receiving direct compensation and are used for the needs of the Region for the greatest prosperity of the people. The collection of regional taxes by provincial and district/city governments is regulated by Law Number 28 of 2009. The issuance of this Law is a very strategic step to further strengthen the fiscal decentralization policy, especially in order to build a more ideal financial relationship between the Central and Regional Governments. From year to year, the PAD of Bengkulu City through regional taxes has not experienced significant development. In fact, taxes are one of the components that should be an important contributor to PAD. This is in line with Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions (UU PDRD). PBB tax is a tax that will be managed by DPPKA starting in 2014. In Regional Regulation No. 05 of 2013 concerning rural and urban land and building tax. The basis for imposing PBB is the Taxable Object Sales Value (NJOP). The amount of the Taxable Object Sales Value is determined every three years by the Minister of Finance, except for certain regions which are determined annually in accordance with the development of the region.

Data on revenue sharing received by Bengkulu City during 2009-2013 based on existing target and realization results can be seen in table 1 below :

Table 1. Comparison of PBB Tax Realization and Target Data on Revenue Sharing Bengkulu City 2009-2013

No	Year	UN Target (Rp)	PBB Realization (Rp)	%	Information
1	2009	16,743,624,706.00	13,000,842,971.00	77.65	<i>Under Target</i>
2	2010	12,552,620,397.20	16,128,489,120.00	128.49	<i>Over Target</i>
3	2011	19,146,989,793.34	19,568,746,582.00	102.20	<i>Over Target</i>
4	2012	18,710,549,582.00	18,017,292,688.00	96.29	<i>Under Target</i>
5	2013	19,689,990,000.00	16,778,098,917.00	85.21	<i>Under Target</i>

Source: DPPKA Bengkulu City, 2014

From the Comparison of Realization and Target of PBB Tax data, the Shared Results data of Bengkulu City for 2009-2013. The 2009-2013 data is data that has not been corrected, where there are still many data corrections such as public facilities that are still recorded that should not be tax objects. Increasing Local Original Income (PAD) is highly dependent on exploring the potential of local original income sources. Therefore, extensification and intensification of PAD object sources are very important in efforts to increase local original income. In order to prepare the APBD, DPPKA Bengkulu City must calculate the potential sources of regional tax revenue. One source of regional revenue is land and building tax. Based on the data in table 1. A study needs to be conducted to determine the projection of regional tax revenue, especially land and building tax for the next 3 (three) years , namely 2014, 2015 and 2016.

LITERATURE REVIEW

According to Law Number 16 of 2009, Article 1 paragraph (1), tax is a mandatory contribution to the state owed by individuals or bodies which is mandatory based on the law without receiving direct compensation and is used for state needs for the greatest prosperity of the people. According to Prof. Dr. Rochmat Sumitro, SH (Mardiasmo , 2013:1) that tax is a contribution from the people to the state treasury based on the Law (which can be enforced) without receiving any direct reciprocal services (counter-performance) and which are used to pay for general expenses. Tax according to Si Djajadinigrat (Siti Resmi, 2014: 1) is an obligation to hand over part of the wealth to the state treasury which is caused by a condition, event, and act that provides a certain position, but not as a punishment, according to regulations set by the Government and can be enforced but there is no reciprocal service from the State directly, to maintain general welfare. Another opinion on the definition of tax is put forward by Dr. NJ Fedelmann (Resmi, 2014: 2) stating that the performance is forced unilaterally by and owed to the ruler (according to the norms set by him in general), without any counter-performance , and is solely used to cover general expenses. From the understanding above, the characteristics inherent in the definition of tax are as follows:

1. Taxes are collected based on the law
2. Lead services are not shown directly
3. Taxes are collected by the government, both central and regional governments.
4. Intended for government expenditure (if the surplus is used for *public purposes*) saving)

Types of Taxes

There are several types of taxes in Indonesia (Resmi, 2014:7-8):

1. According to Group
Direct Tax is a tax that must be paid by the taxpayer himself and cannot be transferred or charged to another party or person.
2. For example : Income Tax (PPh), etc.
Indirect taxes are taxes that can ultimately be charged or transferred to other people or third parties.
3. For example : Value Added Tax (VAT), etc.
4. According to its nature it is distinguished:
Subjective Tax: This is a tax whose imposition takes into account the personal circumstances of the Taxpayer or the tax obligation which takes into account the circumstances of the subject.
5. For example: Income Tax (PPh), etc.



Objective Tax: This is a tax whose imposition takes into account the object, whether in the form of an object, condition, act or event that affects the personal condition of the Tax Subject (Taxpayer) or place of residence.

6. For example: Value Added Tax (VAT), etc.
7. According to the Collection Agency
State Tax, which is a tax collected by the central government and used to finance the country's household in general.
8. Examples: PPh, PPN and PPnBM
Regional Taxes are taxes collected by the Regional Government, both at level I (provincial tax) and level II (district/city tax) and are used to finance the households of each region.
9. For example: Motor Vehicle Tax , Motor Vehicle Transfer Fee, Motor Vehicle Fuel Tax, Street Lighting Tax, Entertainment Tax, Swallow's Nest Tax, Surface Water Tax, Hotel Tax, Advertising Tax, Street Lighting Tax, Non-Metallic Mineral and Rock Tax, Parking Tax, Surface Water Tax, Rural and Urban Land and Building Tax, BPHTB.

Regional Tax

Regional Tax according to Article 1 of Law Number 28 of 2009 states that a mandatory contribution to the Region owed by an individual or body that is of a mandatory nature based on the Law , without receiving direct compensation and is used for the needs of the Region for the greatest prosperity of the people. Thus, regional taxes are mandatory contributions to the region to finance regional development. Regional taxes are stipulated by law, the implementation of which in the region is further regulated by regional regulations. Regional governments are prohibited from levying other than taxes stipulated by law (Article 2 of Law Number 28 of 2009). Taxes managed by local governments, both provincial and regional.

Table 2. Comparison of Types of Taxes Managed by Regional Governments

Provincial Tax	District/City Tax
1. Motor Vehicle Tax	1. Hotel Tax
2. Motor Vehicle Transfer Fee	2. Restaurant Tax
3. Motor Vehicle Fuel Tax	3. Entertainment Tax
4. Surface Water Tax	4. Advertising Tax
5. Cigarette Tax	5. Street Lighting Tax
	6. Non-Metallic Mineral and Rock Tax
	7. Parking Tax
	8. Groundwater Tax
	9. Bird's Nest Tax
	10. Rural and Urban Land and Building Tax
	11. Land and Building Acquisition Fee

Source: Law No. 28 of 2009

Provincially Managed Taxes

There are five types of taxes managed by the province, namely Motor Vehicle Tax, Motor Vehicle Transfer Fee, Motor Vehicle Fuel Tax, Surface Water Tax and Cigarette Tax.

Motor Vehicle Tax

Motor Vehicle Tax is a tax on ownership and/or control of motor vehicles. Motor vehicles are all wheeled vehicles and their trailers used on all types of land roads, and driven by technical equipment in the form of motors or other equipment that functions to convert a certain energy resource into the motive power of the motor vehicle concerned, including heavy equipment and large equipment that in its operation uses wheels and motors and is not permanently attached and motor vehicles operated on water (Article 1 of Law Number 28 of 2009). The personal motor vehicle tax rate according to Article 6 of Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions is set as follows: for first motor vehicle ownership the lowest is 1% (one percent) and the highest is 2% (two percent); for ownership of a second motor vehicle and so on, the rate can be set progressively at a minimum of 2% (two percent) and a maximum of 10% (ten percent). While the Motor Vehicle Tax rate for public transportation, ambulances, fire engines, social religious, social and religious institutions, Government/TNI/POLRI, Regional Government, and other vehicles stipulated by Regional Regulations, is set at a minimum of 0.5% (zero point five percent) and a maximum of 1% (one percent). Then the Motor Vehicle Tax Rate for heavy

equipment and large equipment is set at a minimum of 0.1% (zero point one percent) and a maximum of 0.2% (zero point two percent).

Motor Vehicle Transfer Fee

Motor Vehicle Transfer Fee is a tax on the transfer of ownership of a motor vehicle as a result of a two-party agreement or unilateral act or circumstances that occur due to a sale, exchange, gift, inheritance, or income into a business entity (Article 1 of Law Number 28 of 2009). According to Article 12 of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the highest rates for Motor Vehicle Transfer Fees are set as follows: the first submission is 20% (twenty percent) and second and subsequent submissions amounting to 1% (one percent).

Motor Vehicle Fuel Tax

Motor Vehicle Fuel Tax is a tax on the use of motor vehicle fuel. Motor vehicle fuel is all types of liquid or gas fuel used for motor vehicles (Article 1 of Law Number 28 of 2009). The Motor Vehicle Fuel Tax rate is set at a maximum of 10% (ten percent). Specifically, the Motor Vehicle Fuel Tax rate for public vehicle fuel can be set at least 50% (fifty percent) lower than the Motor Vehicle Fuel Tax rate for private vehicles (Article 19 of Law Number 28 of 2009).

Surface Water Tax

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, Surface Water Tax is a tax on the taking and/or utilization of surface water. Surface water is all water found on the surface of the land, excluding sea water, both in the sea and on land. The Surface Water Tax rate is set at a maximum of 10% (Article 24 of Law Number 28 of 2009).

Cigarette Tax

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, Cigarette Tax is a levy on cigarette excise collected by the Government. The Cigarette Tax rate is set at 10% (ten percent) of cigarette excise. Cigarette Tax is imposed on cigarette excise set by the Government (Article 29 of Law Number 28 of 2009). Cigarette tax revenues, both provincial and district/city, are allocated at least 50% to fund public health services and law enforcement by authorized officers (Article 31 of Law Number 28 of 2009).

Taxes Managed by Regency/City

There are 11 types of taxes managed by the Regency/City, taxes included in taxes managed by the Regency/City according to Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions are as follows:

1) Hotel Tax

It is a tax on services provided by hotels. Hotels are facilities providing lodging/resting services including other related services for a fee, which also includes motels, inns, tourist huts, tourist guesthouses, guest houses, guest houses and the like, as well as boarding houses with more than 10 (ten) rooms. The Hotel Tax rate is set at a maximum of 10% (Article 35 of Law Number 28 of 2009).

2) Restaurant Tax

It is a tax on services provided by restaurants. A restaurant is a facility that provides food and/or drinks for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars, and the like including catering services. The Restaurant Tax rate is set at a maximum of 10% (Article 40 of Law Number 28 of 2009).

3) Entertainment Tax

It is a tax on the organization of entertainment. Entertainment is all types of shows, performances, games, and/or crowds that are enjoyed for a fee. The Entertainment Tax rate is set at a maximum of 35% (thirty-five percent). Specifically for entertainment in the form of fashion shows, beauty contests, discos, karaoke, night clubs, games of skill, massage parlors, and steam baths/ spas, the Entertainment Tax rate can be set at a maximum of 75% (seventy-five percent). Specifically for folk/traditional arts entertainment, the Entertainment Tax rate is set at a maximum of 10% (Article 45 of Law Number 28 of 2009).

4) Advertising Tax

It is a tax on the implementation of advertising. Advertising is an object, tool, act, or media whose form and variety are designed for commercial purposes to introduce, recommend, promote, or to attract public attention to goods, services, people, or bodies, which can be seen, read, heard, felt,



and/or enjoyed by the public. The Advertising Tax rate is set at a maximum of 25% (Article 50 of Law Number 28 of 2009).

5) Street Lighting Tax

It is a tax on the use of electricity, whether generated by oneself or obtained from other sources. The Street Lighting Tax rate is set at a maximum of 10% (ten percent). The use of electricity from other sources by industry, oil and natural gas mining, the Street Lighting Tax rate is set at a maximum of 3% (three percent). The use of electricity generated by oneself, the Street Lighting Tax rate is set at a maximum of 1.5% (Article 55 of Law Number 28 of 2009).

6) Non-Metallic Mineral and Rock Tax

It is a tax on the activities of taking non-metallic minerals and rocks, both from natural sources in and/or on the surface of the earth for use. Non-metallic Minerals and Rocks are non-metallic minerals and rocks as referred to in the laws and regulations in the field of minerals and coal . The Non-metallic Mineral and Rock Tax Rate is set at a maximum of 25% (Article 60 of Law Number 28 of 2009).

7) Parking Tax

It is a tax on the provision of off-road parking, whether provided in connection with the main business or provided as a business, including the provision of a place to store motor vehicles . Parking is a non-moving state of a vehicle that is not temporary. The Parking Tax rate is set at a maximum of 30% (Article 65 of Law Number 28 of 2009).

8) Groundwater Tax

It is a tax on the extraction and/or utilization of groundwater. Groundwater is water found in layers of soil or rocks below the surface of the earth. The Groundwater Tax rate is set at a maximum of 20% (Article 70 of Law Number 28 of 2009).

9) Bird's Nest Tax

It is a tax on the activities of taking and/or cultivating swallow's nests. Swallows are animals that belong to the genus *collocilia* , namely *collocilia fuchliap price* , *colloquial maxine* , *colloquial esculent*, and *colloquial linchi* . The Swallow Nest Tax Rate is set at a maximum of 10% (Article 75 of Law Number 28 of 2009).

10) Rural and Urban Land and Building Tax

It is a tax on land and/or buildings owned, controlled, and/or utilized by individuals or bodies, except for areas used for plantation, forestry, and mining business activities.

11) Land is the surface of the earth which includes land and inland waters and seas of the district/city area. Buildings are engineering constructions that are planted or permanently attached to land and/or inland waters and/or seas. The Rural and Urban Land and Building Tax rate is set at a maximum of 0.3% (Article 80 of Law Number 28 of 2009).

12) Land and Building Acquisition Fee

Is a tax on the acquisition of rights to land and/or buildings. Acquisition of Rights to Land and/or Buildings is an act or legal event that results in the acquisition of rights to land and/or buildings by individuals or bodies. The Land and Building Acquisition Tax rate is set at a maximum of 5% (Article 88 of Law Number 28 of 2009).

Property tax

Land and Building Tax (PBB). PBB is a tax that is material in nature in the sense that the amount of tax owed is determined by the condition of the object, namely land and/or buildings. The condition of the subject does not determine the amount of tax. PBB was initially a central tax whose revenue allocation was allocated to regions in certain proportions, however, in its development based on Law No. 28 of 2009 concerning PDRD, this tax, especially in the urban and rural sectors, has become entirely a regional tax.

Definition and Legal Basis of the UN

PBB is imposed on tax objects in the form of land and/or buildings based on the principle of enjoyment and benefit, and is paid annually. PBB is imposed based on Law No. 12 of 1985 concerning Land and Building Tax as amended by Law No. 12 of 1994. However, in its development, PBB in the rural and urban sectors has become a regional tax regulated in Law No. 28 of 2009 concerning Regional Taxes and Regional Retributions (PDRD) Articles 77 to 84 starting in 2010.

Objects of the UN

The object of PBB is land and/or buildings, where the definition of land and/or buildings is as follows: The earth is the surface of the earth which includes land and inland waters and the territorial sea of Indonesia, and the body of the earth beneath it . Buildings are engineering constructions that are

planted or permanently attached to land and/or waters. Not all land objects and buildings will be subject to PBB, there are also objects that are excluded from the imposition of PBB, namely if they are as follows:

- 1) used solely to serve the public interest in the fields of worship, social, health, education and national culture, which is not intended to make a profit,
- 2) used for graves, ancient relics, or similar things,
- 3) are protected forests, nature reserves, tourist forests, national parks, grazing land controlled by villages, and state land that has not been burdened with any rights,
- 4) used by diplomatic missions, consulates based on the principle of reciprocal treatment,
- 5) used by bodies or representatives of international organizations determined by the Minister of Finance.

Tax objects used by the state for the administration of government, the determination of tax imposition is further regulated by Government Regulation.

UN Subjects

The subject of PBB is a person or entity that actually has a right to land, and/or obtains benefits from land, and/or owns, controls, and/or obtains benefits from buildings. Looking at the definition of the tax subject, it is not uncommon for tax objects to be recognized by more than one tax subject, which means that there is one tax object but has several taxpayers. If an incident occurs where one tax object is owned/controlled by several tax subjects or one tax object is not yet clearly known who the Taxpayer is , then the first thing that needs to be done is to look at the agreement *between* the parties interested in the tax object. In the agreement, one of the articles usually discusses who will carry out the tax payment obligations including Land and Building Tax. If the agreement is not stated or there is indeed more than one person utilizing the tax object so that it is not yet known who is the taxpayer, the Directorate General of Taxes can determine the tax subject (Law No. 12 of 1994 Article 4 paragraph 3).

UN Assessment

Talking about PBB will not be separated from the value of the property itself. Because the amount of PBB to be paid by the Taxpayer will depend on its value. The assessment of rural and urban PBB objects includes the assessment of land and building objects carried out by the Directorate General of Taxes (local government according to Law No. 28 of 2009) to determine the NJOP which will be used as the basis for tax imposition. To assess the property object, several assessment methods are used as follows:

- 1) *Market Data Approach* .
NJOP is calculated by comparing similar tax objects with other objects whose market prices are known. This approach is generally used to determine the NJOP of land, but can also be used to determine the NJOP of buildings.
- 2) *Cost Approach Approach*).
This approach is used to determine the value of land or buildings, especially to determine the NJOP of buildings by calculating all costs incurred to construct a new building of the same type minus physical depreciation .
- 3) *Income Approach (Income Approach)*
This approach is used to determine NJOP which cannot be done based on the market data approach or cost approach, but is determined based on the net results of the tax object, This approach is mainly used to determine the NJOP of mining excavations or water objects.

METHODS

The method used is analysis *Trend* , This method rows data annually and then projects it. trends in the future. *Trend* line formula are as follows:

Y= a + bX Information:

a : Constant

b : Correlation Coefficient

Y : Estimated Value (Projection)

X : Time Period

The data will be processed using MS Excel *software* , and displayed with tabulation media, graphs, and charts . Furthermore, information on regional tax targets and realizations can be obtained from data from the Bengkulu City DPPKA.



RESULTS

The PBB realization data from the profit sharing in real terms for Bengkulu City is 60% because 40% is profit sharing funds from plantations, forestry and others. then it can be used as a guideline for calculating tax projections can be seen in table 2. As follows:

Table 3. PBB Realization at DPPKA Bengkulu City 2009-2013

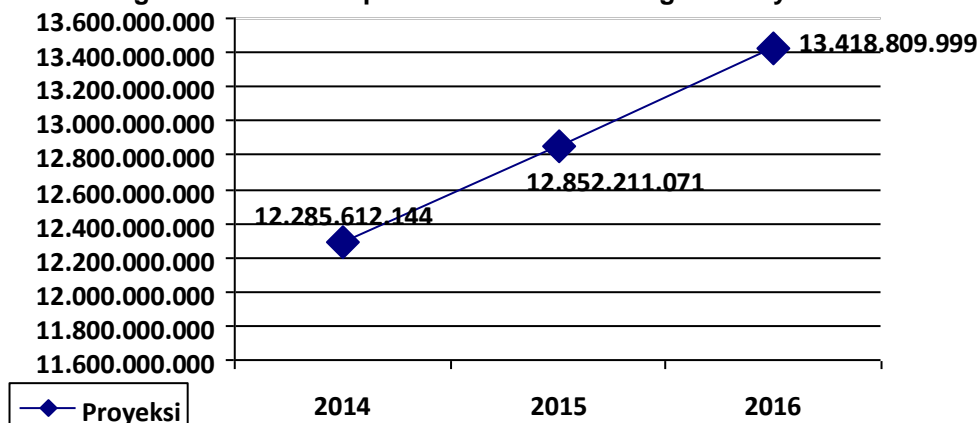
Year	X	Tax Realization PBB (Rp) Y	X ²	Y ²	XY
2009	0	7,800,505,783	0	60,847,890,464,376,000,000	-
2010	1	9,677,093,472	1	93,646,138,065,825,000,000	9,677,093,472
2011	2	11,741,247,949	4	137,856,903,404,593,000,000	23,482,495,898
2012	3	10,810,375,613	9	116,864,220,889,821,000,000	32,431,126,838
2013	4	10,066,859,350	16	101,341,657,176,709,000,000	40,267,437,401
Amount	10	50,096,082,166.80	30	510,556,810,001,324,000,000.00	105.858.153.610

Using trend calculations with the *last method Square* then we can obtain the equation $Y=888,601,8578.15+566,598,927.60X$. By using this equation, the projection for 2014 to 2016 can be determined, as follows:

Table 4. PBB Projection at DPPKA Bengkulu City 2014-2016

No	Year	UN Projection (Rp)
1	2014	12,285,612,144
2	2015	12,852,211,071
3	2016	13,418,809,999

Figure 1. PBB Receipt Trend at DPPKA Bengkulu City 2014-2016



DISCUSSION

Table 3 and Figure 1 show that the potential for Land and Building Tax (PBB) revenue in Bengkulu City has increased from year to year. This is due to the development of construction, the community's economy, and the impact of tourism both directly and indirectly. The increase could be due to the adjustment of the Taxable Object Sales Value (NJOP). The influence of development, economy, and tourism has resulted in the conversion of land from rice fields/rice fields to dry land for settlements/housing, tourism accommodation, such as hotels, restaurants, shophouses, shops, offices, and so on as a support or supporter of development, economy, and tourism. By changing the function of

agricultural land/rice fields to dry land, the value of the land changes, where the Taxable Object Sales Value (NJOP) will increase, so that PBB will automatically increase as well. PBB which has so far been a central and regional tax only receives tax revenue sharing from the central government, with the enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions (PDRB) no later than December 2013, where PBB becomes a regional tax. This will directly increase tax revenue from PBB, because one hundred percent is regional revenue and not tax sharing from the central government.

Meanwhile, efforts that must be implemented to increase PBB are by increasing the basic provisions of land and buildings NJOP, improving the quality of accurate data and *updating it. to date*, and has a definite database. In addition, NJOP reclassification is also carried out by publishing NJOP, especially land, adjusted to its designation. The large potential PBB revenue in Bengkulu City in 2014-2016 consecutively as follows: in 2014 the maximum predicted potential PBB revenue was Rp12,285,612,144 for 2015 the maximum predicted potential PBB revenue was Rp12,852,211,071 for 2016 the maximum predicted potential PBB revenue was Rp13,418,809,999 for The increase in PBB revenue potential will encourage an increase in the realization of PBB revenue for Bengkulu City in the next three years.

CONCLUSION

Based on the results of the research conducted, it can be concluded that the potential is large. PBB revenue in Bengkulu City in 2014-2016 consecutively from 2014 the maximum predicted potential PBB revenue was Rp12,285,612,144. In 2015 the maximum predicted potential PBB revenue was Rp12,852,211,071. while in 2016 the maximum predicted potential PBB revenue was Rp13,418,809,999.

SUGGESTION

1. Improvement of the quality of regional tax data and taxpayers in Bengkulu City that provides certainty about the number of tax objects. The Bengkulu City Government needs to invest in conducting a census of businesses that can be subject to regional taxes through cooperation involving village government officials in managing regional taxes, considering that village officials are very close to the community. This census needs to be carried out because *the database* owned by the Bengkulu City Government is incomplete and there are still many businesses from the type of tax object that have not been recorded.
2. The regional government is expected to provide more frequent education regarding regional taxes to the community, a good approach system, orderly management and provide awards to taxpayers, so that the community's desire and participation in paying taxes can be encouraged by their understanding of the importance of regional taxes.
3. Law enforcement (*law enforcement*) needs to be carried out firmly. Cases of tax arrears, tax avoidance, and tax fraud are criminal cases that must be processed legally. The government must provide strict sanctions so that they can have a deterrent effect on tax evaders.

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