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**THE INFLUENCE OF LAND AND BUILDING TAX (PBB), DUTY ON THE ACQUISITION OF LAND AND BUILDING RIGHTS (BPHTB), AND GROUNDWATER TAX (PAT) ON REGIONAL ORIGINAL REVENUE AT THE REGIONAL REVENUE AGENCY OF BANDUNG CITY**

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**Abstract**

This study seeks to assess the collective impact of PBB, BPHTB, and PAT on the PAD of Bandung City during the 2020–2024 period. The phenomenon underlying this research is the trend of increasing PAD targets and realizations in Bandung City each year, while the revenue from each type of regional tax has shown fluctuations during the same period. The data used are monthly tax realization data obtained from the Bandung City Regional Financial and Asset Agency through documentation techniques and literature study. The investigation applies a numerical research strategy incorporating descriptive characterization and relational analysis. Data processing is conducted through the application of multiple linear regression techniques, assisted by SPSS release 25. The outcomes demonstrate that land and building tax as well as duty on the acquisition of land and building rights contribute positively and significantly to regional own-source revenue, whereas entertainment tax does not produce a statistically meaningful influence. Simultaneously, the three types of taxes have a significant influence, explaining 88.8% of the variation in PAD. These findings emphasize the importance of integrated management and strategies to optimize regional tax revenue to strengthen the fiscal independence of Bandung City.

**Keywords:** Land and Building Tax, Duty on the Acquisition of Land and Building Rights, Groundwater Tax, Regional Original Revenue



## INTRODUCTION

Regional self-governance represents a manifestation of decentralization, providing local administrations with the power to handle governmental matters in line with the aspirations of their communities, as stipulated in Law No. 23 of 2014. Within this framework, localities are expected to enhance public service delivery and foster development by optimizing the use of regional resources, with locally generated revenue (PAD) functioning as the primary funding source and an indicator of fiscal self-reliance.

Based on the 2024 report from the Bandung City Regional Financial and Asset Agency, regional taxes constitute the main component of PAD and play an important role in the sustainability of development. PBB, BPHTB, and PAT are the dominant types of taxes in various regions, including Bandung City. Data from 2020–2024 show that these three taxes contributed more than 70% of PAD, although their revenue fluctuated due to fiscal policies, market conditions, and technical constraints.

The effectiveness of PBB in Bandung City has fluctuated, at times exceeding 100% in 2020–2021, then declining due to increased targets and post-pandemic fiscal incentives (Putri, I. & Candradewini, 2025). BPHTB never reached its target during 2020–2024 due to delays in transaction value validation and incentives that reduced revenue (Suryana & Raharja, 2019). PAT realization also fluctuated due to changes in targets, delays in determining the NPA, and low compliance in reporting (Fitriyah, 2019).

Previous studies have shown that PBB, BPHTB, and PAT have a significant effect on PAD. Rufaidah & Muharom (2022) and Tresnawati et al. (2023) state that taxpayer awareness of PBB has a positive impact. Itqoni & Budi (2025) emphasize the importance of digitalization for BPHTB. Other prior research indicates that PBB, BPHTB, and PAT have high potential or capacity to contribute significantly to increasing PAD, but the realization of this potential depends heavily on the quality of local government management (Hastuti, 2015; Rojahari, 2022).

A research gap remains, as some studies only cover the period before 2020 or focus on a single type of tax. The use of linear regression with time series data to examine the simultaneous effect of the three taxes on PAD remains rare. Therefore, a comprehensive and up-to-date study is needed to reflect post-pandemic fiscal conditions and provide empirical data for policymaking.

This research is important because the Bandung City Government is currently facing challenges in optimizing local revenue amid fiscal pressures and public demands for complex services. An accurate analysis of the potential and



performance of each tax type is required. It is anticipated that the outcomes of this research will become a reference point in designing fiscal policy approaches that are both adaptable to changing conditions evidence-based fiscal policy strategies.

This research seeks to examine the combined impact of land and building tax, duty on the acquisition of land and building rights, and entertainment tax on Bandung City's locally generated revenue throughout the 2020–2024 timeframe. Using monthly data, the analysis is conducted through a multiple linear regression approach to obtain more detailed and accurate results. This study is expected to identify patterns and trends that can serve as a foundation for fiscal policy decision-making.

## **LITERATURE REVIEW**

### **Agency Theory**

The concept referred to as the Agency Theory originated from the work of Jensen & Meckling, (1976), outlined the framework of contractual arrangements that govern the interaction between individuals granting decision-making power and those entrusted to carry out such responsibilities within an institutional context, where potential conflicts of interest may arise due to differences in objectives and information asymmetry between the two parties. The principal delegates authority to the agent to perform certain tasks; however, because each party's interests differ, imbalances in information often occur, leading to opportunistic behavior. Kustinah (2022) states that the agency relationship requires monitoring mechanisms and incentives to ensure that agents act in accordance with the principal's interests.

### **Regional Autonomy**

Regional autonomy refers to the transfer of governing powers from the national administration to local authorities, enabling them to organize and oversee governmental functions in accordance with the aspirations of the community, in accordance with Law No. 23 of 2014. Its purpose is to encourage regions to optimally utilize local potential in order to improve community welfare, strengthen fiscal independence, and enhance the effectiveness of local governance (Tresnawati et al., 2023). The success indicators are measured by the increase in Regional Original Revenue (PAD), which reflects autonomy and the effectiveness of public service delivery (Abiyyi, 2024; Yustiani & Masyama, 2020).



## **Regional Original Revenue**

Locally Generated Revenue (PAD) refers to funds obtained from a region's economic resources, including area-based taxation, service charges, proceeds from the utilization of regional assets, and other lawful income streams, as regulated under Law Number 1 of 2022. PAD is an important indicator in assessing regional fiscal independence, reflecting a region's ability to independently generate revenue through tax intensification and extensification policies, as well as administrative efficiency (Jonni Parulian et al., 2024).

### **Local Taxes**

Regional taxation constitutes obligatory payments made by persons or organizations to local administrations as regulated in Law Number 1 of 2022, which are collected without direct reciprocal benefits and allocated for the welfare of the region. These taxes represent the primary component of Locally Generated Revenue (PAD) and function as a key tool in executing fiscal decentralization policies. Local taxes are classified into provincial and regency/municipal taxes, covering a variety of objects such as motor vehicles, fuel, buildings, and swiftlet nests. Their management aims to achieve economic equity and fairness.

### **Land and Building Tax**

The Land and Building Tax (PBB) is a mandatory financial obligation imposed on property, encompassing both land and constructed facilities, that are possessed or made use of by natural persons or juridical entities. It is object-based and imposed based on the value of the object, regardless of the subject. Under Law No. 1 of 2022 and Bandung City Regional Regulation No. 1 of 2024, PBB is an important instrument for increasing PAD in the post-fiscal decentralization era. Its effectiveness depends on tax data updates and the improvement of tax administration and services through technology-based systems (Pamungkas & Satispi, 2022; Rahayu et al., 2015).

### **Duty on the Acquisition of Land and Building Rights**

The Duty on the Acquisition of Land and Building Rights (BPHTB) is a mandatory charge applied to all forms of procurement or transfer of legal entitlement to land and physical structures, whether through commercial or non-commercial transactions, as stipulated in Law No. 1 of 2022 and Bandung City Regional Regulation No. 1 of 2024. BPHTB objects include legal events such as sales and purchases, grants, inheritance, and the granting of new land rights. The subjects and taxpayers are the recipients of the rights. BPHTB is incidental in nature and serves a crucial function in overseeing the legitimacy of property



ownership while also adding to the financial income of the region (Suryana & Raharja, 2019).

### **Groundwater Tax**

Groundwater Tax is a tax imposed on the extraction and/or utilization of groundwater by individuals or entities for purposes other than basic household needs, as stipulated in Law No. 1 of 2022 and Bandung City Regional Regulation No. 1 of 2024. Its object is the extraction of water from beneath the earth's surface for business purposes, while the subjects and taxpayers are the users of the water. This tax aims to optimize PAD and preserve groundwater resources through sustainable regulation (Nesare, Tinangon & Warongan, 2016).

One of the references used in this study is research by Tresnawati et al. (2023) entitled "The Influence of Land and Building Tax Revenues and Taxpayer Awareness on Regional Original Revenue (A Case Study at BAPENDA UPT North Bandung City for the Period 2017–2021)". The subjects encompassed within the scope of this research comprised registered taxpayers in the North Bandung City area. The processing of research data was undertaken utilizing statistical approaches aimed at evaluating the impact of Land and Building Tax (PBB) receipts and taxpayer awareness on PAD. The results showed that: (1) Income from the Land and Building Tax (PBB) exerts a favorable and statistically meaningful influence on Locally Generated Revenue (PAD); and (2) taxpayer awareness has a negative effect on PAD, due to the suboptimal accuracy of tax object data and weaknesses in the administrative and supervisory system. These findings underscore that increasing PBB revenues must be supported by effective and integrated tax governance in order to optimize PAD.

### **RESEARCH METHOD**

This study adopts a numerical research method featuring descriptive and associative research types, aiming to describe the condition of variables and analyze the relationship between the revenue derived from Pajak Bumi dan Bangunan (PBB), Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB), and Pajak Air Tanah (PAT) on Pendapatan Asli Daerah (PAD) in Bandung City. This research took place at the Regional Financial and Asset Agency (BKAD) of Bandung City during the period from April to August 2025, using monthly data on regional tax revenues from 2020–2024 as both the population and sample through a saturated sampling technique. Data were obtained through documentation techniques in the form of tax realization reports from the relevant agency, as well as literature studies to strengthen the theoretical foundation. The collected data were statistically analyzed using SPSS 25. In this study, the



predictor variables consist of PBB ( $X_1$ ), BPHTB ( $X_2$ ), and PAT ( $X_3$ ), whereas the outcome variable is PAD ( $Y$ ) (Sugiyono, 2022).

## RESULTS AND DISCUSSION

### Descriptive Statistics Test Results

The subsequent table presents the results obtained from the descriptive statistical assessment of the independent, dependent, and moderating variables:

**Table 1.**

#### Descriptive Statistics Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
PBB	60	1.084.058.960	242.661.718.403	44.011.299.631	59.022.586.876
BPHTB	60	11.514.957.313	97.128.877.831	44.011.299.631	17.424.535.413
PAT	60	11.514.957.313	97.128.877.831	2.226.447.091	624.584.633
PAD	60	85.259.758.222	457.411.947.823	217.503.682.541	76.696.283.629
Valid N (listwise)	60				

Source: Processed data using IBM SPSS 25

Table 1 illustrates that:

1. The minimum value of Land and Building Tax (PBB) is IDR 1.08 billion, and the maximum value is IDR 242.66 billion, with an average of IDR 44.01 billion. The high standard deviation indicates fluctuations across periods.
2. The Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) records its lowest figure at IDR 11.51 billion and a maximum value of IDR 97.13 billion. Its average is IDR 45.89 billion, the highest among other tax variables.
3. Groundwater Tax (PAT) registers its smallest amount at IDR 1.08 billion, while its highest reaches IDR 4.78 billion, with an average of IDR 2.23 billion, reflecting the smallest contribution.
4. Regional Own-Source Revenue (PAD) has a minimum value of IDR 85.26 billion and a maximum of IDR 457.41 billion. Its average is IDR 217.50 billion, with a high standard deviation indicating substantial variations in regional revenue.



### Classical Assumption Tests Normality Test

**Table 2.**  
**Normality Test Results**  
One-Sample Kolmogorov-Smirnov Test

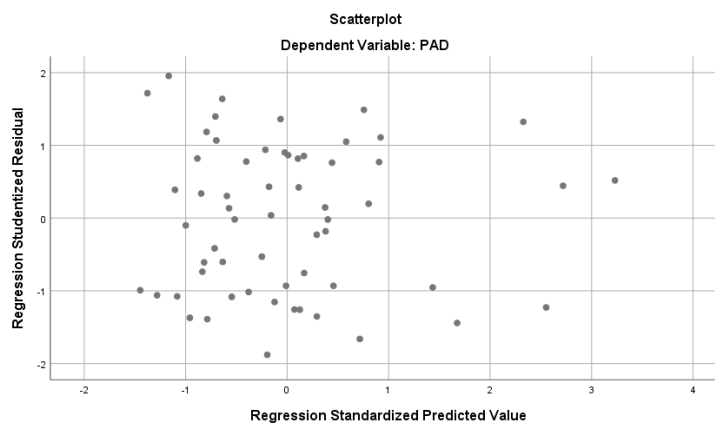
		Unstandardized Residual
N		60
Normal Parameters <sup>a,b</sup>	Mean	0,0000112
	Std. Deviation	32.250.436.842
Most Extreme Differences	Absolute	0,109
	Positive	0,109
	Negative	-0,097
Test Statistic		0,109
Asymp. Sig. (2-tailed)		.072 <sup>c</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: Processed data using IBM SPSS 25

Referring to the Kolmogorov–Smirnov normality assessment, the obtained significance level of 0.072 is greater than the 0.05 benchmark. This indicates that the residual values follow a normal distribution, signifying that the regression framework satisfies the fundamental normality requirement in multiple linear regression testing.

### Heteroscedasticity Test



**Figure 1.**  
**Heteroscedasticity Test Results (Scatterplot)**

Source: Processed data using IBM SPSS 25



In light of the scatterplot between residuals and standardized predicted values, the points are randomly scattered without a specific pattern, this outcome confirms that the regression model adheres to the requirement of uniform variance across the residuals, thereby meeting the homoscedasticity criterion.

**Autocorrelation Test**

**Table 3.**  
**Autocorrelation Test Results**  
**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.945 <sup>a</sup>	0,894	0,888	24.009.142.258	2,231

a. Predictors: (Constant), PAT, PBB, BPHTB

b. Dependent Variable: PAD

Source: Processed data using IBM SPSS 25

Referring to the Durbin–Watson statistic autocorrelation test, the obtained value is 2.231, which falls between the upper limit (dU) and 4 dU. This indicates the absence of autocorrelation in the regression model. Therefore, the residuals are independent, and the assumption of no autocorrelation has been met.

**Multicollinearity Test**

**Table 4.**  
**Multicollinearity Test Results**

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
PBB	0,952	1,051
BPHTB	0,832	1,201
PAT	0,843	1,186

a. Dependent Variable: PAD

Source: Processed data using IBM SPSS 25

The multicollinearity evaluation reveals that all predictor variables possess Tolerance measurements greater than 0.10, accompanied by Variance Inflation Factor (VIF) values that remain under the threshold of 10, indicating no multicollinearity in the regression model.



Multiple Linear Regression

Table 5.

Multiple Linear Regression Results

Model		B	Std. Error
1	(Constant)	35.928.681.001	5.309.652.705
	PBB	0,958	0,057
	BPHTB	1,499	0,171
	PAT	6,404	4,921

a. Dependent Variable: PAD

Source: Processed data using IBM SPSS 25

The outcomes derived from the multiple linear regression analysis produce the following representation of the model equation:

PAD = 3,593 + 0,958 PBB + 1,499 BPHTB + 6,404 PAT + e

The analysis outcomes from the regression reveal that the constant value of IDR 35.929 billion represents the PAD value when PBB, BPHTB, and PAT are zero. Each increase of 1 unit in PBB is estimated to increase PAD by 0.958. If BPHTB rises by one unit, PAD is projected to increase by 1.499, whereas a single-unit growth in PAT is expected to elevate PAD by 6.404, provided that all other variables remain unchanged.

Correlation Coefficient Analysis

Table 6.

Correlation Coefficient Analysis Results

Correlations

		PAD	PBB	BPHTB	PAT
PAD	Pearson Correlation	1	.833**	.579**	0,148
	Sig. (1-tailed)		0,000	0,000	0,131
	N	60	60	60	60
PBB	Pearson Correlation	.833**	1	0,171	-0,093
	Sig. (1-tailed)	0,000		0,097	0,242
	N	60	60	60	60
BPHTB	Pearson Correlation	.579**	0,171	1	.369**
	Sig. (1-tailed)	0,000	0,097		0,002
	N	60	60	60	60
PAT	Pearson Correlation	0,148	-0,093	.369**	1
	Sig. (1-tailed)	0,131	0,242	0,002	
	N	60	60	60	60

\*\* . Correlation is significant at the 0.01 level (1-tailed).

Source: Processed data using IBM SPSS 25

Based on the correlation coefficient analysis results, PBB has a very strong relationship with PAD, with a correlation coefficient of 0.833, indicating a



significant role of PBB in changes to PAD. BPHTB has a moderate relationship with a correlation coefficient of 0.579, meaning changes in BPHTB tend to be followed by changes in PAD, although not as strongly as PBB. Meanwhile, PAT has a very low correlation of 0.148, indicating that its changes have minimal effect on PAD.

**Coefficient of Determination Analysis (R<sup>2</sup> Test)**

**Table 7.**

**Coefficient of Determination Analysis Results**

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square
1	.945 <sup>a</sup>	0,894	0,888

a. Predictors: (Constant), PAT, PBB, BPHTB

b. Dependent Variable: PAD

Source: Processed data using IBM SPSS 25

The results of the coefficient of determination test show an Adjusted R Square value of 0.888, indicating that 88.8% of PAD variations can be explained by PBB, BPHTB, and PAT after adjusting for the number of variables, while the remaining 11.2% is influenced by other factors outside the model.

**Hypothesis Testing**

**Partial Test (t-test)**

**Table 8.**

**Partial Test (t-test) Results**

Model		t	Sig.
1	(Constant)	6,767	0,000
	PBB	16,923	0,000
	BPHTB	8,752	0,000
	PAT	1,301	0,199

a. Dependent Variable: PAD

Source: Processed data using IBM SPSS 25

Analysis using the t-test demonstrates a significant and positive partial effect of PBB (t = 16.923; p = 0.000) and BPHTB (t = 8.752; p = 0.000) on PAD, as both t-values exceed the threshold of 2.002 and their p-values are below 0.05. In comparison, PAT (t = 1.301; p = 0.199) does not show a significant impact on PAD, since its t-value is under 2.002 and the p-value exceeds 0.05.



**Simultaneous Test (F-test)**

**Table 9.**  
**Simultaneous Test (F-test) Results**  
ANOVA<sup>a</sup>

Model		F	Sig.
1	Regression	154,132	.000 <sup>b</sup>

a. Dependent Variable: PAD

b. Predictors: (Constant), PAT, PBB, BPHTB

Source: Processed data using IBM SPSS 25

The analysis demonstrates a significant collective impact of PBB, BPHTB, and PAT on PAD. Evidence for this is seen in the F statistic of 86.904, which is well above the critical value of 2.770, accompanied by a significance level of 0.000, confirming the joint effect.

**The Effect of Land and Building Tax on Regional Original Revenue**

The study’s regression analysis demonstrates that increases in the Land and Building Tax (PBB) are strongly associated with higher Regional Original Revenue (PAD). With a t-value of 16.923 exceeding the threshold of 2.002 and a p-value of 0.000, the effect is statistically significant. Each additional billion rupiah in PBB revenue is estimated to raise PAD by around 958 million rupiah, assuming other variables remain constant. The connection between PBB and PAD is very strong ( $r = 0.833$ ), and the model’s Adjusted  $R^2$  of 0.888 indicates that PBB is the primary factor explaining variations in PAD. On average, the region collected IDR 44.01 billion from PBB, underscoring its role as a major contributor to regional income.

PBB has a stable collection base because it is levied on land and building ownership, which tends to be fixed and easily identifiable. The full authority of local governments in rural and urban sectors enables optimization through intensification, extensification, and updating of tax object and subject data. In line with these findings, Rufaidah & Muharom (2022) affirm that PBB positively affects PAD due to its stable, local nature, and minimal influence from external factors. Optimization of PBB management, accompanied by effective monitoring and collection policies, can strengthen regional financial independence.

Based on Agency Theory, the success of PBB management by local governments as agents largely depends on the enactment of oversight, internal control, and accountability in carrying out the tasks of the principal. If the recording, assessment, and collection of PBB are conducted effectively, transparently, and accurately, revenues from this tax will increase and contribute significantly to PAD. Conversely, weaknesses in management will create



asymmetric information in the form of low taxpayer compliance and loss of potential revenue. Therefore, optimization of PBB revenue reflects regional financial performance and plays a direct role in increasing PAD.

### **The Effect of the Duty on the Acquisition of Rights to Land and Buildings on Regional Original Revenue**

Regression results reveal that BPHTB (Bea Perolehan Hak atas Tanah dan Bangunan) significantly contributes to an increase in Regional Original Revenue (PAD). The statistical test shows a t-value of 8.752, which is above the critical threshold of 2.002, along with a p-value of 0.000, confirming the effect is both positive and statistically significant. The regression coefficient of 1.499 means that every one billion rupiah increase in BPHTB is estimated to increase PAD by 1.499 billion rupiah, assuming other variables remain constant. This finding indicates the important role of BPHTB serving as a key contributor to the region's income.

The calculated correlation value of 0.579 suggests a medium-level association between BPHTB and PAD. BPHTB revenue is volatile because it depends on the dynamics of land and building sales and transfer transactions, which are influenced by economic conditions, property policies, as well as investment and development. When property activity increases, BPHTB has the potential to make a significant contribution to PAD growth.

BPHTB is a potential local tax because it is related to high-value property transactions. Local governments have the authority to determine rates, NPOPTKP limits, as well as reporting and payment mechanisms. In line with Ismawati & Sari (2024), BPHTB has a positive effect on PAD because it is responsive to developments in the property sector. Optimizing revenue from this sector requires efficient services, updating transaction data, synergy in land information systems, and enforcing taxpayer compliance.

Based on Agency Theory, local governments as agents have the responsibility to manage BPHTB effectively for the benefit of the principal, namely the public and the central government. Successful management of this tax requires data transparency, updated transaction information, integration of land information systems, and supervision of taxpayer compliance. When local governments can carry out this role accountably, BPHTB revenue can increase and contribute significantly to PAD; conversely, weak management will lead to asymmetric information, reducing potential revenue.

### **The Effect of Groundwater Tax on Regional Original Revenue**

Partial effect testing reveals that the Groundwater Tax (PAT) does not significantly influence Regional Original Revenue (PAD) in the regression



framework applied. With a t-value of 1.301, which is below the critical value of 2.002, and a p-value of 0.199, exceeding the 0.05 threshold, the relationship despite a positive regression coefficient of 6.404 lacks statistical significance and cannot yet be considered for informed decision-making. The correlation between PAT and PAD of 0.148 also indicates a very low relationship, suggesting that changes in PAT revenue do not align with PAD fluctuations.

The low contribution of PAT to PAD may be due to the limited number of groundwater taxpayers, reliance on specific sectors such as industry and hospitals, and weak monitoring and recording of groundwater usage, which is often poorly documented. Compared to other local taxes such as PBB or BPHTB, PAT revenue is relatively small because the tax object is narrower and taxpayer compliance remains low. Another factor hindering PAT optimization is illegal groundwater extraction, which is difficult to monitor. To increase PAT's contribution, strategies are needed such as updating groundwater source data, enhancing supervision, and educating users.

Based on Agency Theory, local governments as agents are obliged to manage potential tax revenues in accordance with the principal's mandate. Weak monitoring, data collection, and enforcement of compliance in the PAT sector reflect the agent's failure to reduce asymmetric information, resulting in lost potential revenue. Compared to other local taxes such as PBB or BPHTB, PAT revenue is relatively small because the tax object is narrower and taxpayer compliance is low. Another factor hindering PAT optimization is illegal groundwater extraction, which is difficult to supervise. To increase PAT's contribution, local governments need to strengthen their role as agents through updating groundwater source data, improving field supervision, cross-agency synergy, and user education so that potential revenues can be maximized. This finding differs from the study of Iqbal & Diana (2019), which found that PAT had a positive and significant effect on PAD in Bandung Regency, a difference likely due to regional characteristics, data coverage, and differences in tax management effectiveness.

### **The Effect of PBB, BPHTB, and PAT on Regional Original Revenue**

Based on the results of the simultaneous test (F-test), the Land and Building Tax (PBB), the Duty on the Acquisition of Rights to Land and Buildings (BPHTB), and the Groundwater Tax (PAT) together have a significant effect on Regional Original Revenue (PAD), as indicated by an F-value of 86.904 greater than the F-table of 2.770 with a significance level of 0.000 (<5%). The Adjusted R<sup>2</sup> value of 0.888 shows that 88.8% of PAD variation can be explained by these three variables, indicating that this regression model has high predictive power,



capable of accurately projecting or estimating changes in PAD based on changes in the three tax variables. Although PAT is not significant in the partial test, its presence still contributes to the model when tested simultaneously, underscoring the importance of examining the influence of all variables together.

Based on Agency Theory, local governments as agents have a mandate from the principal to manage potential local revenues effectively, transparently, and accountably. The simultaneous test results show that PBB, BPHTB, and PAT together have a significant effect on PAD, reflecting the strategic role of local governments in optimizing these tax sources. Successful integrated management of the three taxes requires reducing asymmetric information through accurate data collection, consistent monitoring, and improving taxpayer compliance. PBB and BPHTB, which have been proven to have a significant effect, require strategies to maintain and enhance performance, while PAT requires governance improvements to increase its contribution. By optimally performing their role as agents, local governments can maximize local tax revenues and strengthen fiscal independence in line with the principal's objectives.

## CONCLUSION

Based on the results of the analysis of the influence of the three types of regional taxes, Land and Building Tax (PBB), Duty on the Acquisition of Rights to Land and Buildings (BPHTB), and Groundwater Tax (PAT) on Regional Original Revenue (PAD), it can be concluded that each provides different contributions both partially and simultaneously. The following are the four main conclusions in accordance with the discussion sub-sections:

1. PBB has a positive and significant effect on the PAD of Bandung City.
2. BPHTB has a positive and significant effect on the PAD of Bandung City.
3. PAT does not have a significant effect on the PAD of Bandung City.
4. Simultaneously, PBB, BPHTB, and PAT together have a significant effect on PAD. Collectively, they are able to explain 88.8% of the variation in PAD, underscoring the importance of integrated management of all types of taxes to support the enhancement of regional revenue.

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