



DOI: <https://doi.org/10.38035/gijlss.v3i2>
<https://creativecommons.org/licenses/by/4.0/>

Impact of the Policy on Variation in Land and Building Acquisition Fee Tariffs Between Regions on the Community and Regional Original Income

Sri Nuryeni¹, Faisal Santiago²

¹Universitas Borobudur, Jakarta, Indonesia, srinuryeni9@gmail.com

²Universitas Borobudur, Jakarta, Indonesia, faisalsantiago@borobudur.ac.id

Corresponding Author: srinuryeni9@gmail.com¹

Abstract: The policy of varying the Land and Building Acquisition Fee (BPHTB) rate is a form of implementing regional fiscal autonomy as regulated in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. Regional governments have the authority to set BPHTB rates up to a maximum of 5%, but there are no provisions regarding the minimum rate limit. This condition triggers significant variations between regions, such as Jakarta which sets a rate of 5%, and Yogyakarta at 2.5%. This study aims to analyze the impact of variations in BPHTB rates on the community and Regional Original Income (PAD), as well as to review aspects of fiscal justice based on the principles of national tax law. The study uses a normative juridical method with a statutory approach and fiscal justice theory. The study results reveal that variations in BPHTB rates have implications for disproportionate tax burdens between regions, discrimination against people who change domicile, and the potential for manipulation of transaction values. On the other hand, rate variations affect the investment attractiveness and the effectiveness of PAD collection. Regions with high rates do not always obtain optimal PAD because they can reduce transaction volume, while regions with low rates are at risk of revenue stagnation. This policy is considered not fully in line with the principles of justice and proportionality. Therefore, a national minimum tariff standard and a strengthening of regional regulatory capacity are needed so that fiscal policy is fairer, more efficient, and adaptive to local conditions.

Keywords: BPHTB, Regional Tax Rates, Fiscal Justice, Regional Autonomy, Regional Original Income.

INTRODUCTION

Land and Building Acquisition Fee (BPHTB) is one of the most important fiscal instruments in supporting the fiscal independence of local governments (Satya, 2024). Revenue from this sector is used to finance various development programs and public services at the local level (Martaviona, 2025). Amidst increasing regional fiscal needs, BPHTB is the backbone of Regional Original Income (PAD), especially for regions with high property transaction activity. Local governments utilize BPHTB as a relatively stable source of revenue

because demand for land and buildings tends to continue to exist along with population growth and space needs (Brutu, 2024). Apart from that, the imposition of BPHTB also has an aspect of local economic equality because the levy can be adjusted to the characteristics of each region. However, the management of this levy must pay attention to the principles of justice and proportionality so as not to cause an excessive burden on the community.

The application of BPHTB in the regional taxation system refers to the authority of fiscal autonomy as regulated in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (Kurniawan, 2022). This law gives local governments the right to set a maximum BPHTB rate of 5 percent of the acquisition value of land and building rights (Utami, 2024). With this provision, each region has the flexibility to determine the rate that is considered appropriate to the economic conditions and income needs in its region. In practice, this decision creates quite significant diversity between districts/cities. For example, the DKI Jakarta Provincial Government applies a BPHTB rate of 5 percent, while the Yogyakarta City Government chooses a lower rate of 2.5 percent (Renald, 2025). This difference reflects the dynamics and fiscal considerations that vary in each region.

In determining the BPHTB rate, local governments consider several significant variables related to the fiscal potential and purchasing power of the local community (Puspita, 2023). One of the dominant factors is the market value of land and buildings in the area. Areas with high land prices tend to set lower rates to avoid excessive tax burdens, while areas with low land values may maximize rates to increase revenue (Rahmawati, 2024). Besides, the PAD target is the main consideration in determining the tariff because BPHTB has a significant contribution to the regional budget structure (Effendi, 2021). The need to finance priority programs such as education, health, and infrastructure also encourages regions to set relatively high BPHTB tariffs. On the other hand, the socio-economic conditions of local communities, such as income levels and purchasing power, are not always the main focus in determining this tariff (Nany, 2022).

Variations in BPHTB tariffs between regions not only cause differences in the nominal levies but also result in an imbalance in the fiscal burden for people in several regions (Anggoro, 2023). This irregularity creates an unbalanced condition, especially for lower-middle-income groups who want to acquire land and building rights (Setyawati, 2021). People in areas with high tariffs experience greater economic pressure, while people with low tariffs have a lighter burden in conducting property transactions. This situation gives the impression that the BPHTB taxation system has not accommodated the justice principle. The principle of justice is a critical part of the principles of tax law that should be the basis for formulating levy policies at the regional level (Sutedi, 2022). The lack of synchronization between the burden of levies and the community's ability to pay is a problem that must be deeply studied.

The flexibility given to regional governments to determine BPHTB rates does reflect the spirit of regional autonomy. However, in its implementation, the absence of a national minimum rate limit creates new problems. Several regions have decided to set very low rates to attract more investors and property market players, while other regions remain at the maximum limit to optimize revenue (Tan, 2024). Without policy coordination between regions, this situation triggers unhealthy fiscal competition, where the determination of rates is solely aimed at winning the competition, not at creating fiscal stability and balance (Lubis, 2024). Ultimately, this competition can impact the erosion of the tax base in some regions and disrupt the mechanism for equitable development. This condition is further complicated when not all regions have adequate fiscal and administrative capacity to manage the levy system effectively.

The inequality in the implementation of BPHTB also shows the inefficiency of the regional taxation system which is decentralized but less integrated (Asranita, 2023). Communities and business actors who operate across regions are often faced with uncertainty in costs arising from differences in these rates. This uncertainty is a barrier to the transaction

process, especially for parties who rely on definite cost projections in property investment planning. Not only that, differences in rates between regions can open up loopholes for the practice of manipulating transaction values to avoid high BPHTB burdens. As a result, the potential for regional revenue can be significantly reduced, and public trust in the tax system can decrease. In the long term, this situation has the potential to create resistance to tax obligations which leads to decreased compliance.

The effects of differences in BPHTB rate policies are very pronounced when comparing metropolitan, urban, and rural areas. Metropolitan areas with high purchasing power and expensive property values tend to be able to tolerate high rates, although the impact is still felt by certain groups. On the other hand, rural areas that are still developing face a dilemma between attracting investors and increasing PAD through BPHTB. This imbalance shows that a fiscal policy cannot be implemented with a uniform approach without considering the socio-economic conditions of each region. In this case, the BPHTB policy that is too varied needs attention from the central government to ensure the principle of fiscal justice between regions (Hafizd, 2024). There must be a national guideline that can align regional flexibility and national collective interests.

Differences in rates between regions also have implications for the dynamics of the property market, especially in determining the location of development and investment. Property investors will certainly prefer areas with low BPHTB rates to maximize profits and minimize transaction costs. This implication can cause inequality in development growth between regions, where areas with low rates develop faster, while areas with high rates are lagging. The consequence of this inequality is not only on the economic part but also on the social aspect because it also affects migration patterns and population distribution. Regional governments that set high rates risk losing long-term economic potential if they do not consider the overall macro impact. This situation shows the importance of designing regional fiscal policies that not only consider aspects of income but also competitiveness and sustainability of development (Sariti, 2023).

Reviewing the BPHTB tariff variation policy is important so that it does not cause inequality between regions. Determining the maximum tariff limit does provide space for autonomy, but it also creates challenges for harmonizing fiscal policy in the context of a unitary state. There needs to be a monitoring and evaluation mechanism from the central government to ensure that regional BPHTB policies remain in line with national development goals. It will also support the spirit of social justice as mandated in the Constitution. Harmonization of this policy must be accompanied by more detailed technical guidance and regulations so that there are no interpretative deviations. In addition, community participation in the BPHTB tariff formulation process is critical so that decisions taken by regional governments truly reflect the needs and capabilities of the community.

It is important to build a more integrative regulatory framework between the center and regions in managing BPHTB. The regulation needs to regulate the minimum limit and periodic tariff evaluation mechanism so that there is no stagnation or excess in collection. The central government can encourage the formation of an inter-regional coordination forum to discuss fiscal policies that have a wide impact such as BPHTB. Thus, fiscal decisions are not taken unilaterally without considering their impact on other regions. This synergy will create a fairer, more transparent, and more efficient taxation climate. The social and economic impacts of the BPHTB tariff policy can only be minimized if all stakeholders, both central and regional, play an active role in designing a system that is inclusive and adaptive to the needs of the community.

METHOD

This study uses a normative legal method that relies on an analysis of written legal norms as the main material for the study. The main focus is to examine the applicable legal provisions, especially those governing regional authority in setting the Land and Building Acquisition Fee (BPHTB) rates as stated in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. The approaches used in this study consist of two types, namely the statutory regulatory approach and the conceptual approach. The statutory regulatory approach is carried out by examining various relevant legal provisions, including regional regulations as a form of implementing fiscal autonomy authority in the context of BPHTB rates. Meanwhile, the conceptual approach explores the basic principles in tax law theory, especially those related to justice principles, proportionality, and non-discrimination in the national taxation system. Through this approach, researchers seek to identify normative disharmony and potential inequalities that arise due to variations in tariff policies between regions. The analysis is carried out systematically by tracing comparisons between regions and assessing the effectiveness and impact of policies from a legal and fiscal justice perspective. The results of this method are expected to provide a strong argumentative basis for formulating policy recommendations that are fairer and in line with national legal ideals.

RESULT AND DISCUSSION

Analysis of BPHTB Tariff Variations Between Regions

Determination of Land and Building Acquisition Fee (BPHTB) rates is one form of authority granted to regional governments within the framework of regional autonomy. Article 94 of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments states that the highest BPHTB rate is 5 percent of the acquisition value of the taxable object (Lestari, 2023). The provision does not set a minimum limit, providing broad space for regional governments to determine rates according to their local needs and characteristics. The discretionary space reflects the spirit of fiscal decentralization, but on the other hand, gives rise to significant variations in rates between regions. This variation can be observed, for example, by comparing the BPHTB rate in Jakarta which reaches a maximum limit of 5 percent, while in Yogyakarta it is only 2.5 percent. This difference illustrates diverse local dynamics, but at the same time gives rise to uneven treatment of the community and business actors between regions.

The variety of BPHTB rates set by regional governments is closely related to the conditions of the land and building market in each region (Sari, 2023). Areas with high land and building market values tend to set higher rates because their potential tax revenues are also higher. Conversely, areas with low market values tend to choose lighter rates so as not to burden the community and still attract investment. This condition explains why metropolitan areas such as Jakarta or Surabaya impose maximum rates, while rural or semi-urban areas such as Kulon Progo or Soppeng apply much lower rates. This type of fiscal policy is strategic because it can be used to adjust the tax burden to the economic capacity of the community. Tariff determination is often influenced by the need for financing development and public services in the area. Local governments in areas with limited budgets will be more aggressive in optimizing PAD sources such as BPHTB.

Regional fiscal needs are also the main driver in determining BPHTB rates. Local governments with high expenditure burdens will tend to look for reliable sources of income, including from local taxes such as BPHTB. Revenue from this sector is crucial in financing various development programs, infrastructure, and public services. In conditions like this, local governments will tend to set BPHTB rates close to the maximum limit so that their contribution to PAD is greater. However, the decision to increase the tariff must still consider the community's ability and the risk of a disproportionate tax burden. Several regions have begun to implement a more contextual approach, where the tariff is adjusted to the classification of

the taxable object value to be fairer. This approach reflects sensitivity to local socio-economic conditions that should be appreciated. On the other hand, the irregularity in the regulation of BPHTB tariffs between regions raises quite fundamental problems. The absence of a national minimum tariff limit has led several regions to set very low tariffs to attract investment or increase regional competitiveness. This strategy sometimes succeeds in increasing property transactions in the region, but in the long term, it can create fiscal inequality between regions. Regions that attract investment by their geographical or infrastructure limitations can lag behind revenue. If this inequality continues, it can create a wider development gap. This inequality also confuses the community and business actors who move regions or have assets across regions.

Competition between regions in setting BPHTB rates may create unhealthy dynamics. Some regions with limited resources may be tempted to extremely lower the rates to attract business actors from other regions. This practice creates a kind of “race to the bottom” that can be detrimental to long-term fiscal stability. Instead of increasing competitiveness, this strategy reduces the region’s ability to provide decent public services because revenues are reduced. This situation requires a national policy that regulates the lower tariff corridor to prevent excessive tariff manipulation. It should be remembered that fiscal stability and fairness are much more important than short-term competition between regions. The central government should provide more detailed technical guidance so that tariff variations remain within a healthy and proportional framework.

Legal uncertainty is also an impact of uncontrolled tariff variations. Property business actors and individuals who want to obtain land rights often face uncertainty in planning transaction costs due to differences in tariffs between regions. This concern can create feelings of unfairness among people who live in different regions but carry out similar transactions. Uncertainty also makes it difficult to plan cross-regional investments that are highly dependent on the certainty of costs and tax burdens. Business actors engaged in the property sector, for example, will consider the burden of BPHTB in preparing a pricing scheme or calculating investment returns. The sharp difference in rates between regions can be an obstacle to encouraging investment mobility and equitable economic growth.

In the context of comparative studies, variations in BPHTB rates between metropolitan, urban, and rural areas show a pattern that is consistent with the level of regional economic development. Metropolitan areas tend to have high rates because they are supported by large economic activities and high transaction values. Urban areas with medium activity have moderate rates, while rural areas generally set low rates to maintain affordable land access. This comparison shows a correlation between rates and regional economic conditions but also raises questions about the effectiveness and efficiency of BPHTB collection. Are high rates always comparable to collection results? Are low rates better able to encourage economic activity? These questions are important in evaluating regional fiscal strategies.

The effectiveness of BPHTB collection is highly dependent on the tariff design and the ability of regional administrations to manage taxes. High rates do not always guarantee optimal revenue if not accompanied by an efficient and transparent administration system. Conversely, low rates can be more effective if accompanied by increased transaction volume and procedural convenience. The experience of several regions shows that an adaptive approach to market conditions and public services can increase compliance and revenue results. It proves that fiscal success is not only determined by tariff figures but also by the ability of local governments to manage the relationship between fiscal policy and socio-economic realities. In this case, comparisons between regions can be a good mirror to reflect and design more proportional policies.

Regional fiscal policy cannot be separated from the principles of social justice and equitable development. BPHTB as a regional tax instrument needs to be designed by

considering the community's ability to pay and its impact on access to land and housing. Extreme tariff variations between adjacent regions can create ongoing social disparities. The opportunity to create a more progressive and inclusive tax system through BPHTB tariff design is wide open. Local governments are allowed to make tariffs an instrument of fair social and economic intervention. In this context, tariff variations must be managed wisely, for fiscal interests alone, and to create equal living space for all citizens.

The overall phenomenon of BPHTB tariff variations between regions reflects the complex dynamics of local fiscal policy. Local governments are faced with the challenge of balancing revenue needs and social justice. Without more holistic regulation from the central government, too much variation could undermine the main objective of fiscal decentralization, which is to bring services and justice closer to the people. Periodic evaluation and national policies are needed that provide direction and minimum standards in setting BPHTB rates. A collaborative approach between the center and regions is essential so that the PAD potential of BPHTB can be optimized fairly and efficiently. All parties need to realize that fiscal policy design is not just about numbers, but also about siding with the welfare of society as a whole.

Impact of BPHTB Tariff Variation Policy

Variations in Land and Building Acquisition Tax (BPHTB) rates have a real impact on people who conduct property transactions, especially those in areas with high rates. When people have to pay rates of up to 5% of the transaction value, the financial burden they bear becomes much greater than those who live in areas with lower rates. It creates inequality in access to property ownership, especially for the lower middle class. People with limited economic capacity tend to postpone or even cancel transactions due to the burden of costs. In the long term, this condition creates inequality in asset ownership and widens the socio-economic gap between regions. The need for decent housing becomes increasingly difficult to achieve in areas with high rates.

Population movement between regions accompanied by property transactions can give rise to indirect discrimination in BPHTB collection practices. People who sell or buy property in different areas will face rates that may be much higher than their place of origin. This difference can cause confusion and a sense of injustice, especially when the same transaction value is taxed at significantly different rates. This situation shows how local fiscal policies are not necessarily in sync with the principles of national tax justice. Citizens who do not understand these differences are at risk of financial loss without adequate legal protection. When regulations are left entirely to each region without a uniform framework of justice, people are vulnerable to unequal treatment.

Tax avoidance is one of the logical consequences of the imbalance in BPHTB rates between regions. In practice, many taxpayers are tempted to manipulate transaction values so that the tax burden becomes lighter. The difference in rates becomes a loophole that is exploited to avoid tax obligations that are considered too burdensome. This phenomenon is certainly detrimental to regional finances while creating an unhealthy tax climate. In addition, transaction manipulation results in reduced transparency in the property market and complicates the legal process and valid recording. When tax avoidance becomes an increasingly common practice, trust in the regional taxation system is slowly eroded.

The business world, especially the property and land investment sectors, is also not free from the impact of the BPHTB rate variation policy. Uncertainty about how much tax must be paid in each region creates unclear transaction costs. Entrepreneurs who want to invest in various regions must face a non-uniform cost scheme, making long-term financial planning difficult. This condition weakens the competitiveness of several regions in attracting healthy and sustainable investment. Business actors will certainly prefer areas with lower rates for

efficiency and cost certainty. When rate variations are not balanced with clear benefits, reluctance to invest will increase.

High BPHTB rates can make a region less attractive to investors, especially those focused on housing and commercial development. Investors will calculate the additional burden as a risk that can reduce profit margins. In certain cases, this can lead to investment relocation to other regions that offer more attractive fiscal incentives. As a result, regions with high rates actually experience stagnation in development and limited job opportunities for their people. The gap between regions in terms of economic growth has the potential to worsen. Tariff policies that are not aligned with the investment climate can have a negative impact on the region itself.

Regional Original Income (PAD) is indeed the main reason for local governments to determine BPHTB rates. However, reality shows that regions with high rates do not always succeed in increasing their income. If the tax burden is considered too high, the volume of property transactions can decrease drastically, which ultimately reduces regional revenue. On the other hand, areas with low rates may experience an increase in the number of transactions, but the total value of revenue may not be significant if it is not followed by a policy of adjusting the value of tax objects. This dilemma shows that increasing PAD does not only depend on high rates but also the effectiveness and public trust in the collection system. When people feel treated fairly, tax compliance tends to increase.

Differences in fiscal strategies between regions can create unproductive competition and reduce the potential for national economic growth. In some cases, regions try to lower BPHTB rates to attract investment or increase the number of transactions, but this strategy is not always effective without the support of integrated development policies. When PAD remains stagnant despite low rates, local governments must seek alternative funding sources or readjust the tax burden. Such choices often become a heavy political and administrative burden. Limited fiscal capacity makes some regions vulnerable to deficits or reductions in public services. This imbalance ultimately creates a cycle of dependence on central transfers.

Legally, fiscal justice demands equal treatment and proportionality in tax collection, including BPHTB. When rates differ without a basis in objective needs and a fair national policy framework, the principle of non-discrimination becomes difficult to enforce. This situation raises questions about the extent to which regional autonomy can be used to determine tax policies without violating the principle of general justice. Inequality in the tax burden gives the impression that tax obligations are not determined based on the real capacity and needs of each individual or business actor. Tax law should ideally be based on the balance principle between fiscal interests and the protection of community rights. When these principles are ignored, fiscal justice loses its substantial meaning.

The theory of national taxation emphasizes the need for proportionality in tax collection so that it does not become a tool of fiscal exploitation. BPHTB as a regional tax should remain within the framework of distributive justice that ensures that every citizen has an equal opportunity to obtain rights to land and buildings. When the variation in rates is too wide and is not accompanied by an evaluation of its impact on vulnerable groups, the tax loses its function as an instrument of social justice. BPHTB collection should consider not only the amount of value but also the social context and the real capabilities of the community. Without this balance, taxes turn into burdens that cause negative social impacts. Justice in taxes is not just a matter of numbers, but about ensuring fair treatment for all levels of society.

An evaluation of Law No. 1 of 2022 shows that although it has provided a general framework for regional fiscal autonomy, there are no clear guidelines to prevent excessive inequality. The mandate of national fiscal equality has not been fully reflected in its implementation at the regional level. When regions are free to set rates up to a maximum limit without a clear minimum limit, the potential for disparities between regions becomes even

greater. Legal norms focused on fiscal justice that must be accompanied by active monitoring and evaluation mechanisms. When regulations are allowed to run without a unified national policy direction, inequality in the tax system will continue to widen. Policy reformulation and central-regional synchronization are urgent needs to maintain the integrity of the state financial system and public trust.

CONCLUSION

Variations in Land and Building Acquisition Fee (BPHTB) rates are indeed legally justified based on the authority of regional autonomy as regulated in Law Number 1 of 2022. However, the reality of its implementation raises several significant problems, especially related to fiscal justice and its impact on society. Tariff policies that are too high in one region or too low in another do not always reflect effectiveness, because they are highly dependent on local economic conditions, the market value of land and buildings, and the administrative readiness of local governments to collect taxes efficiently. This difference creates uncertainty, both for people who want to conduct property transactions and for business actors and investors. In addition, the fiscal inequality that arises from this variation strengthens the gap between regions and opens up space for practices that are contrary to the principles of proportionality and non-discrimination in the national taxation system.

The recommendation that can be submitted to answer this problem is the need to regulate the minimum BPHTB tariff standard nationally so that there is no extreme disparity that is detrimental to society and triggers unhealthy competition between regions. This step must be accompanied by a revision of the norms in Law Number 1 of 2022, especially in aspects concerning the principles of fiscal equity and justice. It is also necessary to add a regulatory framework that encourages periodic evaluation of regional policies so that they remain in line with developing social and economic dynamics. In the long term, increasing the technical and administrative capacity of regional governments is a key factor so that the preparation of Regional Regulations (Perda) related to BPHTB rates can reflect public interests in a balanced manner. Regional governments must be equipped with a deep understanding of the fiscal, social, and economic impacts of the tax policies they formulate so that they are not only legally valid but also fair and have a positive impact on all levels of society.

REFERENCES

- Anggoro, D. D. (2023). *Pajak Daerah dan Retribusi Daerah dalam Kebijakan Hubungan Keuangan Pusat dan Daerah*. Malang: Universitas Brawijaya Press.
- Asranita, A. &. (2023). Reduction of BPHTB Rates: Legal Protection Strategy for the Economically Disadvantaged Community. *SIGn Jurnal Hukum*, 5(1), 59-73.
- Brutu, S. H. (2024). IMPLEMENTASI BPHTB SEBAGAI INSTRUMEN PAJAK DAERAH DALAM PEMENUHAN PENDAPATAN ASLI DAERAH. *Jurnal Pendidikan Ilmiah Transformatif*, 8(6), 24-30.
- Effendi, F. R. (2021). Penentuan Target, Strategi dan Faktor-Faktor yang Mempengaruhi Optimalisasi Pajak Daerah. *Jati: Jurnal Akuntansi Terapan Indonesia*, 4(2), 95-116.
- Hafizd, J. Z.-H. (2024). Kebijakan Fiskal di Indonesia: Analisis Hukum Keadilan Ekonomi dan Implikasi bagi Pembangunan Berkelanjutan. *IQTISHOD: Jurnal Pemikiran Dan Hukum Ekonomi Syariah*, 3(2), 146-167.
- Kurniawan, A. (2022). Sinkronisasi Undang-Undang Nomor 1 Tahun 2022 Tentang Hubungan Keuangan Antara Pemerintah Pusat Dengan Pemerintah Daerah Dan Undang-Undang Nomor 12 Tahun 2011 Tentang Pembentukan Peraturan Perundang-Undangan Terkait Penetapan Tarif Pajak Dan Retribusi. *Dinamika Hukum*, 13(3).

- Lestari, I. &. (2023). Mekanisme Pengenaan Pajak Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Pada Program Pendaftaran Tanah Sistematis Lengkap (PTSL). *Recital Review*, 5(1), 174-193.
- Lubis, R. P. (2024). *Kebijakan Fiskal Dan Moneter*. Payakumbuh: Serasi Media Teknologi.
- Martaviona, J. &. (2025). Peran pajak daerah dalam pembangunan ekonomi lokal. *Jurnal Ilmu Multidisiplin*, 3(1), 265-277.
- Nany, M. P. (2022). Pengaruh Pad, Dbh, Dau, Dak Dan Belanja Daerah Terhadap Kemiskinan Di Jawa Tengah. *Jurnal Ekonomi Dan Kewirausahaan*, 22(03).
- Puspita, A. F. (2023). *Local Taxing Power: Potensi, Pemeriksaan, dan Penagihan*. Malang: Universitas Brawijaya Press.
- Rahmawati, A. R. (2024). Menuju Skema Vacant Property Tax (VPT) yang Efektif: Studi Komparatif dan Implikasinya di Indonesia. *Jurnalku*, 4(3), 241-259.
- Renald, A. &. (2025). Optimalisasi Pajak Progresif sebagai Instrumen Penertiban Tanah Terlantar: Studi Komparatif dan Rekonseptualisasi Kebijakan Pertanahan di Indonesia. *Widya Bhumi*, 5(1), 1-18.
- Sari, W. &. (2023). PENGARUH KEBIJAKAN PENGALIHAN BPHTB TERHADAP PENERIMAAN BPHTB KABUPATEN DAN KOTA DI INDONESIA PERIODE TAHUN 2006-2019. *Jurnal Ekonomi Dan Kebijakan Publik*, 13(2), 125-136.
- Sariti, N. A. (2023). Pelaksanaan Kewenangan Badan Pengelolaan Keuangan Dan Aset Daerah (BPKAD) Dalam Penentuan Nilai Transaksi Jual Beli Tanah Sebagai Dasar Penetapan Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB):(Studi Di Kota Bima). *Jurnal Risalah Kenotariatan*, 4(2).
- Satya, V. E. (2024). ANALISIS EFEKTIVITAS UNDANG-UNDANG TENTANG HUBUNGAN KEUANGAN ANTARA PEMERINTAH PUSAT DAN PEMERINTAHAN DAERAH TERHADAP KEMANDIRIAN FISKAL DAERAH. *PARLIAMENTARY*, 6(1), 21-29.
- Setyawati, C. E. (2021). *Perolehan Hak Atas Tanah Dan Bangunan (Bphtb) Dalam Perspektif Hukum Ekonomi Syariah*. Pasaman Barat: CV. AZKA PUSTAKA.
- Sutedi, A. (2022). *Hukum pajak*. Jakarta: Sinar Grafika.
- Tan, S. F. (2024). Peningkatan Efisiensi Terhadap Penetapan Pemungutan Pajak Bphtb Sebagai Pajak Daerah Dalam Jual Beli Tanah Dan Bangunan: Peningkatan Efisiensi Terhadap Penetapan Pemungutan Pajak Bphtb Sebagai Pajak Daerah Dalam Jual Beli Tanah Dan Bangunan. *Jurnal Batavia*, 1(01), 1-15.
- Utami, I. T. (2024). PENGENAAN BEA PEROLEHAN HAK ATAS TANAH DAN BANGUNAN PADA PROGRAM PENDAFTARAN TANAH SISTEMATIS LENGKAP. *Jurnal Multidisiplin Ilmu Akademik*, 1(6), 419-427.