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The Effect of Rural and Urban Land and Building Tax (PBB-P2) and Acquisition Duty of Right on Land and Building (BPHTB) on Local Own-Source Revenue of Magelang City in 2020–2024

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Abstract

The purpose of this study is to examine: (1) the effect of the Rural and Urban Land and Building Tax (PBB-P2), (2) the effect of the Land and Building Acquisition Duty (BPHTB), and (3) the simultaneous effect of PBB-P2 and BPHTB on the Local Own-Source Revenue (PAD) of Magelang City during the period 2020–2024. This study employs a quantitative research design using time-series data covering the years 2020 to 2024. The data were analyzed using multiple linear regression analysis with SPSS version 26. The partial test results indicate that the PBB-P2 variable has a significant value of 0.063 (> 0.05), suggesting that PBB-P2 does not have a significant effect on PAD. Similarly, the BPHTB variable shows a significant value of 0.346 (> 0.05), indicating that BPHTB does not have a significant effect on PAD. However, the simultaneous test results show a significant value of 0.038 (< 0.05), indicating that PBB-P2 and BPHTB jointly have a significant effect on PAD. Although PBB-P2 and BPHTB do not individually have a significant effect on PAD due to their relatively small individual contributions, their combined revenues have a significant simultaneous impact on PAD.

Introduction

Since the enactment of Law Number 2 of 1999, Indonesia has implemented a system of regional autonomy and decentralization, under which local governments are granted authority to manage governmental affairs and the interests of their respective communities. This policy aims to enhance regional development and welfare, which requires adequate financial support, including revenues derived from the Rural and Urban Land and Building Tax (PBB-P2) and the Land and Building Acquisition Duty (BPHTB).

According to Law Number 16 of 2009, taxes are defined as mandatory contributions to the state without direct compensation and constitute the primary source of state revenue, accounting for more than 90% of national revenue over the past five years. Taxes are classified into direct taxes (such as PBB-P2) and indirect taxes (such as BPHTB). PBB-P2 and BPHTB are regional taxes administered by local governments as part of fiscal decentralization. Law Number 1 of 2022 stipulates that PBB-P2 is imposed on land and buildings that are owned or utilized, while BPHTB is levied on the acquisition of rights to land and/or buildings. The acquisition of rights to land and buildings refers to legal events or actions that result in the transfer of such rights to individuals or entities (Pandu, 2023).

The regional autonomy system encourages local governments to explore and optimize potential sources of Local Own-Source Revenue (PAD). As a benchmark and source of funding, PAD plays a crucial role in the implementation of regional autonomy (Oktaviani et al., 2024). It is expected that following the implementation of regional autonomy, local revenue sources will become a key factor in supporting regional development projects (Yanti & Suhono, 2024). The level of PAD reflects the success of autonomy implementation. One of the most important sources of PAD is regional taxation, including in Magelang City. Magelang City generates PAD from various local taxes, such as hotel, restaurant, and advertisement taxes; however, PBB-P2 and BPHTB represent the most significant potential

contributors, making substantial contributions to PAD during the 2020–2024 period**.**

Local Own-Source Revenue (PAD) is part of government revenue, along with other sources such as regional loans, balancing funds, and other legally recognized revenues, including budget surpluses from previous fiscal years that may be used to finance regional government activities (Pamungkas, 2018). According to Law Number 1 of 2022, the Rural and Urban Land and Building Tax (PBB-P2) is a tax imposed on land and/or buildings owned, controlled, and/or utilized by individuals or entities, excluding areas used for mining, forestry, and plantation activities. Land refers to the surface of the earth and the layers beneath it (Madina et al., 2020). Meanwhile, the Land and Building Acquisition Duty (BPHTB), as regulated under Law Number 1 of 2022 concerning Regional Taxes and Charges, is a tax imposed on the acquisition of rights to land and/or buildings. The acquisition of such rights constitutes a legal act or event that results in ownership rights being transferred to individuals or legal entities (Widya et al., 2020).

PBB-P2 is one of the largest contributors to PAD, particularly within the regional tax sector. The more effective the collection of PBB-P2, the greater its contribution to PAD. To enhance its contribution, efforts may be made to improve taxpayer compliance or to adjust PBB-P2 tax rates to increase PAD. To ensure the effective contribution of Rural and Urban Land and Building Tax (PBB-P2), it is necessary to enhance taxpayer compliance or to adjust PBB-P2 tax rates to increase Local Own-Source Revenue (PAD). Studies conducted by Yanti and Suhono (2024) as well as Rufaidah and Muharom (2022) demonstrate that land and building tax revenue has a positive and significant effect on local own-source revenue.

H$_1$: PBB-P2 has a significant effect on the Local Own-Source Revenue (PAD) of Magelang City.

An increase in BPHTB revenue is expected to have an impact on regional revenue. The greater the revenue obtained from BPHTB, the greater its contribution to PAD. Local governments may increase BPHTB revenue by improving tax collection effectiveness and adjusting BPHTB tax rates. Several studies have examined the effect of The Acquisition Duty of Right on Land and Building (BPHTB) on Local Own-Source Revenue (PAD). A study conducted in Alor Regency by Pandu (2023) found that BPHTB and street lighting tax influence PAD. Meanwhile, in Bandung Regency, Iqbal and Juniar (2020) reported that BPHTB and groundwater tax have a significant effect on PAD.

H$_2$: BPHTB has a significant effect on the Local Own-Source Revenue (PAD) of Magelang City.

This study assumes that PBB-P2 and BPHTB revenues jointly affect PAD. Revenue derived from PBB-P2 and BPHTB can support increased regional income. Improving the efficiency of PBB-P2 and BPHTB collection is one strategy to enhance PAD. The study conducted by Tala, Sumual, and Rawung (2024) supports this hypothesis, as their findings indicate that land and building tax (PBB) and the acquisition duty of right on land and building (BPHTB) have a significant effect on local own-source revenue (PAD).

H$_3$: PBB-P2 and BPHTB simultaneously have a significant effect on the Local Own-Source Revenue (PAD) of Magelang City.

Methodology
This study employs a quantitative research approach, as it uses numerical data, formulas, and calculations to explain the research problem (Waruwu et al., 2025). The research subject is the Regional Financial and Asset Management Agency (BPKAD) of Magelang City. The population of this study consists of the regional revenue realization reports of Magelang City from 2020 to 2024. The sample includes the realization reports of PBB-P2, BPHTB, and PAD for the same period. Secondary data were used in this study, collected through documentation methods.

Data analysis techniques include descriptive statistical analysis, followed by classical assumption tests comprising normality, heteroskedasticity, autocorrelation, and multicollinearity tests. After fulfilling the classical assumptions, hypothesis testing was conducted using partial (t-test) and simultaneous (F-test) tests.
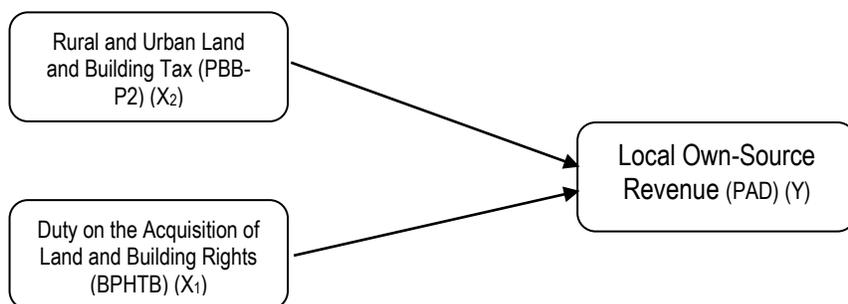

Figure 1. Conceptual Model
Sources: Data Processing (2025)

Result And Discussion
Results
Descriptive Statistics

Table 1. Results of Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PBB-P2	5	6344137299,00	7293948342,00	6782216781,00	374650528,74
BPHTB	5	9008875845,00	16232674916,00	12944392582,80	3472727243,70
PAD	5	290756816510,00	377367945305,00	332231520666,40	32633354451,20

The PBB-P2 variable has a minimum value of 6.344.137.299,00 and a maximum value of 7.293.948.342,00, with a standard deviation of 374.650.528,74244. The BPHTB variable shows a minimum value of 9.008.875.845,00 and a maximum value of 16.232.674.916,00, with a standard deviation of 3.472.727.243,69. Furthermore, the PAD variable records a minimum value of 290.756.816.510,00 and a maximum value of 377.367.945.305,00, with a standard deviation of 32.633.354.451,20.

The Classical Assumption Tests Result
The classical assumption tests consist of the normality test, heteroscedasticity test, multicollinearity test, and autocorrelation test. The results of the normality test indicate that the Asymp. Sig. (2-tailed) value obtained from the unstandardized residuals is 0,200, which exceeds the significance level of 0,05. Therefore, it can be concluded that all variables in the regression model are normally distributed, indicating that the model meets the normality assumption and is suitable for further statistical analysis. Based on the results of the heteroscedasticity test, the significance value for the PBB-P2 variable is 0,744, while the significance value for the BPHTB variable is 0,853. Accordingly, it can be concluded that the regression model in this study does not exhibit heteroscedasticity, as the significance values of all independent variables exceed the threshold of 0,05.

Based on the multicollinearity test, the tolerance values for the PBB-P2 and BPHTB variables are 0,142, which exceed the threshold of 0,10, while the VIF values for both PBB-P2 and BPHTB are 7,043, which are below the critical value of 10,00. Therefore, it can be concluded that there is no high correlation among the independent variables, indicating that the regression model is free from multicollinearity. Based on the results of the

autocorrelation test, the Asymp. Sig. (2-tailed) value is 1,000. This indicates that the regression model does not suffer from autocorrelation, as the significance value exceeds the 0,05 threshold.

Regression Analysis Result

Table 2. Regression Analysis Result

Variable	Coefficient		t-statistic	Sig
PBB-P2	1,380		3,780	0,063
BPHTB	-0,447	**	-1,223	0,346

The significance value for the PBB-P2 variable is 0,063, which is greater than 0,05; therefore, it can be concluded that PBB-P2 does not have a statistically significant effect on PAD. This is further supported by the t-statistic of 3,780, which is lower than the critical t-value of 4,303, leading to the rejection of H1. Thus, PBB-P2 does not significantly affect PAD. Meanwhile, the significance value for the BPHTB variable is 0,346, which exceeds the 0,05-significance level. Accordingly, it can be concluded that BPHTB does not have a statistically significant effect on PAD. This result is reinforced by the t-statistic of −1,223, which is lower than the critical t-value of 4,303, leading to the rejection of H2. Hence, BPHTB does not significantly affect PAD.

F-Test Result
The significance value of 0,038 is lower than 0,05, indicating that the PBB-P2 and BPHTB variables have a simultaneous effect on PAD. The calculated F-value is 25,420, which exceeds the critical F-value of 19,000. Therefore, H3 is accepted, meaning that the PBB-P2 and BPHTB variables jointly have a significant effect on PAD.

Discussion
The Effects of Rural and Urban Land and Building Tax (PBB-P2) on Local Own-Source Revenue (PAD)
Based on the results of the hypothesis testing conducted, the hypothesis stating that the Rural and Urban Land and Building Tax (PBB-P2) affects the Local Own-Source Revenue (PAD) of Magelang City during the 2020–2024 period is rejected. This conclusion is drawn from the hypothesis test results, which indicate that PBB-P2 does not have a significant effect on the PAD of Magelang City for the 2020–2024 period. This finding may be attributed to the fact that the variable examined in this study represents only one of several components contributing to PAD. As indicated in the Budget Realization Reports of Magelang City for the 2020–2024 period, the largest contribution to PAD revenue originates from other legitimate local revenues, suggesting that the contribution of PBB-P2 to PAD is relatively insignificant. The findings of this study are consistent with the research conducted by Abdul Latif (2023), who examined the effect of PBB and BPHTB on PAD in Bekasi Regency during the 2011–2016 period and found that PBB-P2 did not have a significant effect on PAD. Similar results were also reported by Madina et al. (2020), who analyzed the impact of PBB revenue on PAD in Pekalongan Regency for the 2016–2020 period and likewise concluded that PBB-P2 did not significantly affect PAD.

The Effects of Duty on the Acquisition of Land and Building Rights (BPHTB) on Local Own-Source Revenue (PAD)
Based on the results of the data analysis conducted, the hypothesis proposing that the Rural and Urban Land and Building Tax (PBB-P2) affects the Local Own-Source Revenue (PAD) of Magelang City during the 2020–2024 period is rejected, as the hypothesis testing results indicate that PBB-P2 does not have a significant effect on the PAD of Magelang City for the same period. Like PBB-P2, the Duty on the Acquisition of Land and Building Rights (BPHTB) constitutes one of several components of PAD revenue. As reported in the Budget Realization Reports of Magelang City for the 2020–2024 period, there are four main components contributing to PAD revenue, namely local tax

revenue, local retribution revenue, revenue from the management of separated regional assets, and other legitimate local revenues. Among these components, other legitimate local revenues represent the largest contributor to PAD. Nevertheless, local tax revenue—particularly BPHTB—also contributes a substantial share to PAD, although it remains lower than the contribution from other legitimate local revenues. Other legitimate local revenues refer to regional income sources outside local taxes, local retributions, and returns from the management of separated regional assets, including interest income, giro services, commissions or discounts from the sale of goods and/or services, and other similar sources. Therefore, the contribution of BPHTB to the PAD of Magelang City is relatively limited. The findings of this study are consistent with previous research by Abdul Latif (2023), who examined the effects of PBB and BPHTB on PAD in Bekasi Regency during the 2011–2016 period and found that BPHTB did not have a significant effect on PAD. Similar conclusions were also reported by Pamungkas (2018), who analyzed the influence of BPHTB and PBB-P2 on the PAD of Yogyakarta City during the 2014–2016 period and likewise concluded that BPHTB did not significantly affect PAD.

The Effect of Rural and Urban Land and Building Tax (PBB-P2) and the Duty on the Acquisition of Land and Building Rights (BPHTB) on Local Own-Source Revenue (PAD)
Based on the results of the F-test, H3 is accepted, indicating that the Rural and Urban Land and Building Tax (PBB-P2) and the Duty on the Acquisition of Land and Building Rights (BPHTB) jointly affect Local Own-Source Revenue (PAD). The findings of this study are consistent with the research conducted by Abdul Latif (2022), who examined the effects of PBB and BPHTB on PAD in Bekasi Regency during the 2011–2016 period and found that PBB-P2 and BPHTB have a simultaneous effect on PAD. Furthermore, the study by Yanti and Suhono (2024), which analyzed the influence of BPHTB and PBB-P2 on the PAD of DKI Jakarta from 2017 to 2022, also reported that both PBB-P2 and BPHTB jointly affect PAD.

Conclusion and Recommendations
This study provides empirical evidence regarding the role of the Rural and Urban Land and Building Tax (PBB-P2) and the Duty on the Acquisition of Land and Building Rights (BPHTB) in influencing the Local Own-Source Revenue (PAD) of Magelang City during the 2020–2024 period. The findings reveal that, partially, neither PBB-P2 nor BPHTB has a statistically significant effect on PAD. However, when considered simultaneously, both variables jointly exert a significant influence on PAD. These results indicate that although PBB-P2 and BPHTB are formally classified as local taxes and constitute components of PAD, their individual fiscal capacity remains relatively limited in explaining variations in total PAD. This suggests that PAD in Magelang City is structurally more dependent on other revenue components, particularly other legitimate local revenues, rather than on property-based taxes alone.

The absence of a significant partial effect may reflect several structural realities. First, the proportion of PBB-P2 and BPHTB revenue relative to total PAD may not be sufficiently dominant to create measurable individual influence. Second, BPHTB revenue is inherently transaction-based and highly sensitive to fluctuations in property market activity, making it less stable as a consistent PAD driver. Third, administrative efficiency, taxpayer compliance, valuation systems, and local economic conditions may constrain the optimal revenue potential of these taxes. Nevertheless, the significant simultaneous effect found in this study suggests that, collectively, property-related taxes still play an important role in supporting regional fiscal capacity. This implies that while each tax instrument alone may not strongly determine PAD, the broader local tax structure—when operating in combination—contributes meaningfully to revenue formation.

From a fiscal policy perspective, these findings highlight that increasing PAD cannot rely solely on intensifying PBB-P2 or BPHTB collection. Instead, local governments need a more diversified revenue optimization strategy, including strengthening other legitimate local revenues, improving tax administration systems, enhancing data integration, and

expanding the tax base. In a broader context, this study underscores that the effectiveness of local taxation as a tool for fiscal decentralization depends not only on statutory authority but also on revenue structure composition, economic dynamics, and administrative capacity. Therefore, strengthening PAD requires structural reform rather than merely increasing tax rates or collection targets.

Based on the findings of this study, the Government of Magelang City is advised not to rely solely on PBB-P2 and BPHTB as primary drivers of Local Own-Source Revenue (PAD), given their limited partial contribution. Instead, a more diversified revenue optimization strategy should be implemented by strengthening other legitimate local revenues and improving the overall effectiveness of local tax administration. Efforts such as enhancing data integration, updating property valuations, increasing taxpayer compliance, and improving monitoring of property transactions are necessary to maximize revenue potential. Furthermore, future research is recommended to include additional determinants of PAD and extend the observation period to provide a more comprehensive analysis of regional fiscal capacity.

Limitations

This study has several limitations that should be considered when interpreting the findings. **First,** the scope of the analysis is limited to Magelang City and covers only the 2020–2024 period. As a result, the findings may not be fully generalizable to other regions with different economic structures, fiscal capacities, or local tax administration systems. **Second,** the study focuses solely on two types of local taxes—Rural and Urban Land and Building Tax (PBB-P2) and the Acquisition Duty of Right on Land and Building (BPHTB)—as determinants of Local Own-Source Revenue (PAD). Other potential sources of PAD, such as local retributions, regional-owned enterprise revenues, and other local taxes, are not included in the model. Excluding these variables may limit the comprehensiveness of the analysis in explaining variations in PAD.

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