



ANALYZING LOCAL TAX REVENUE OPTIMIZATION STRATEGIES USING THE SOAR APPROACH: A CASE STUDY IN SUSU CITY

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Abstract

This study uses the SOAR (Strengths, Opportunities, Aspirations, Results) approach to analyze the factors that influence local tax revenue in Boyolali Regency, Central Java. Although regional autonomy provides opportunities, dependence on central transfers is still high. The last five years of data show good target achievement, but the contribution of local own-source revenue (PAD) to the total revenue of the Regional Budget (APBD) is relatively small. Qualitative methods with a post-positivism paradigm were used, and triangulation was carried out based on the results of interviews, observations, and documentation. The results of the study found that Boyolali Regency has not fully met the criteria or standards in the formulation of strategies to increase tax revenue according to the SOAR framework. The strengths of Boyolali Regency lie in the size of its government area, which is the basis of the PBB object, as well as the diversity of local culture. Opportunities are the large number of PBB objects that are still not registered as tax objects and the large amount of uncollected tax receivables. Aspirations are not taken seriously, and the measurement of results has not fully considered the real potential of local tax revenue. In facing this challenge, further efforts are needed to formulate a more comprehensive strategy involving various parties. Suggestions for BKD Boyolali are to consider the utilization of local culture, expansion of the PBB base, increased cooperation that provides added value, increased community participation, and setting targets in accordance with existing regional potential. And the suggestion to the next researcher is to do a comparison with other objects or methods. With the implementation of the right strategy, it is expected to reduce dependence on the transfer of funds from the central government and achieve an increase in local tax revenue and a positive contribution to regional development.

Keywords: Local revenue, Local tax optimization, Regional autonomy, SOAR analysis, Tax policy

INTRODUCTION

Article 18, paragraph 5, of the 1945 Constitution of the Republic of Indonesia stipulates that local governments have the widest possible autonomy, except for matters regulated by law as government affairs. With the implementation of the decentralization policy, regions are given the freedom to regulate and manage their own household affairs. The autonomy granted to regions is not only to accommodate regional diversity in Indonesia but also to expand the space for democracy and community participation. The granting of autonomy provides extensive opportunities for regions, enabling them to support the objectives of autonomy with the exercise of independent, broad, real, and accountable authority. In the context of granting authority, the Central Government provides autonomy that includes the management of potential regional financial revenues, including the authority to manage regional original revenue (Pendapatan Asli Daerah) (Pamuji, 2014).

The ability of a region to implement autonomy can be measured by regional financial indicators, especially the extent to which the region is able to finance its governance without significant dependence on the central government. Regional original revenue (PAD) plays a key role in supporting local government finances, being the main source of funds that drives the implementation of regional autonomy. Less dependence on the central government can be reflected in higher levels of PAD. PAD, as revenue obtained from sources within its own region, is regulated and collected in accordance with local regulations and applicable laws. Sources of regional own-source revenues include the proceeds from local taxes, local levies, management of separated regional assets, and other legitimate revenues in accordance with applicable laws and regulations (Sambodo, 2020).



Previous research was conducted in Serang district in 2023 regarding the analysis of local tax target calculation patterns based on regional potential using the IFAS (Internal Factor Analysis Summary) and EFAS (External Factor Analysis Summary) matrices for measuring obstacles and opportunities (Maulana et al., 2023). Another study was also conducted in Jakarta in 2019 regarding the exploration of strategies to increase entertainment tax revenue in DKI Jakarta, which has not been maximized. Lack of taxpayer awareness and delays in tax collection are the main problems (Saputra & Rulandari, 2020). In 2021, research was also conducted in Tegal City, which aimed to analyze the optimization of local tax revenue in Tegal City, Indonesia, using ratio analysis and Klassen typology mapping. This research highlights the lack of thorough research on the ability of local governments in Indonesia to increase overall tax revenue, focusing on efforts to overcome limitations and provide solutions for local governments to increase local tax revenue (Arintoko & Bawono, 2021).

In 2018, in South Sulawesi, precisely in the new regency, similar research was also conducted to explain and examine the performance of the Regional Revenue Agency in managing regional taxes, as well as analyze the factors that contribute to the non-achievement and excess targets in the management of regional taxes in Barru Regency. The number of other activities and the lack of human resources are obstacles in the process of managing local taxes (Bahnar & Kadir, 2018). And in 2015, research was also conducted in Boyolali Regency, which aimed to assess the contribution of local tax components and local levies to Boyolali Regency's original revenue (PAD), identify local tax components and local levies that have significant potential for PAD, and analyze their impact on economic growth in Boyolali Regency (Karananingtyas, 2015). Although research was conducted in Boyolali Regency in 2015, research with other methods, new data, and new theories is still needed to find out the latest conditions in Boyolali Regency.

Boyolali Regency is working to increase its own-source revenue. The largest component of PAD in Boyolali Regency is local tax revenue. Local taxes play a crucial role in supporting development and the provision of public services at the local level. The right government strategy will result in the achievement of the expected tax revenue targets. The following is a list of local tax realizations in Boyolali for the last 5 years.

Table.1 Realization of Boyolali Regency Local Tax Revenue

in thousand rupiah

No	Type	Amount				
		2018	2019	2020	2021	2022
1	Land and building tax	40.294.974	33.827.411	40.529.005	41.138.407	44.158.645
2	Land and building acquisition tax	36.465.976	52.403.580	46.987.806	52.439.713	59.901.595
3	Billboard Tax	3.319.300	3.562.099	3.328.870	3.551.790	3.340.719
4	Restaurant Tax	4.899.553	4.704.194	2.307.405	4.080.450	7.893.886
5	Groundwater Tax	1.457.388	2.396.656	2.035.065	2.729.736	3.029.198
6	Parking Tax	2.092.348	1.912.580	848.967	806.147	1.278.914
7	Entertainment Tax	198.602	215.894	133.223	156.312	367.693
8	Hotel Tax	305.276	446.098	287.655	354.602	1.153.925
9	Mineral and Coal Tax	2.240.288	3.831.582	516.138	165.140	359.327
	Total Realization	91.273.706	103.300.094	96.974.134	105.422.297	121.483.903



in thousand rupiah

No	Type	Amount				
		2018	2019	2020	2021	2022
	Total Targets	92.250.000	87.300.000	86.575.815	93.750.000	107.302.500
	Realization/Target	99%	118%	112%	112%	113%
	Average realization	111%				
	Increase (%)	-	13%	-6%	9%	15%

Source: Regional Finance Agency of Boyolali Regency

During 2018 to 2022 the realization of local tax revenue in Boyolali Regency can be said to always reach the predetermined local tax revenue target, namely 99%, 118%, 112%, 112%, 113%. On average, the realization of local tax revenue is 111%, and the amount tends to always increase when compared to the previous year, except in 2020 when the covid-19 pandemic. The largest local tax target and realization for almost the last five (5) years is the Transfer of Land and Building Rights (BPHTB), followed by land and building tax (PBB).

At first glance, these achievements look good if only compared to the local tax revenue target. Then when compared to the realization of local revenue, good figures can also be shown. The data (BPS, 2022) below explains that Regional Taxes in Boyolali Regency are the largest contributor to Regional Original Revenue (PAD) from 2018 to 2020, and the percentage of its contribution is increasing every year, namely from 51%, 53%, and 56% of total PAD.

Table 2. Contribution of Local Taxes to the PAD of Boyolali Regency

Regional Original Revenue (PAD)	Regional Original Revenue (PAD) of Boyolali Regency APBD (in Thousands of Rp)		
	2018	2019	2020
Results of Regional-Owned Companies and Management of Separated Regional Wealth	18.987.097	13.970.406	14.950.961
Regional Original Revenue (PAD)	342.957.214	395.431.863	369.369.271
Other Legitimate PAD	173.449.699	210.705.943	205.877.216
Local Tax	134.430.549	149.666.539	133.211.748
Regional Retribution	16.089.869	21.088.975	15.329.346
Contribution of Local Taxes to PAD	51%	53%	56%

Source: (BPS, 2022)

Based on the data above, it can be concluded that local taxes are one of the main sources of local revenue for regional development. Although the percentage of tax revenue realization is large, it is still small when PAD is compared to the total revenue of the Boyolali Regency APBD. This is a problem faced, to be able to achieve regional economic independence, PAD must be greater than the Balance Fund from the central government. The contribution of PAD to regional revenue is listed in table 3 below:

Table 3. Revenue Realization of Boyolali Regency Government in 2018-2020

Description	Revenue Realization (Thousand Rupiah)		
	2018	2019	2020
Regional Original Revenue (PAD)	342.957.214	395.431.863	369.369.271
Balance Fund	1.438.528.619	1.436.635.314	1.495.998.683
Other Legitimate Income	446.292.871	525.420.033	522.998.071



Regional Financing	164.314.295	156.494.100	92.261.114
Total	2.392.092.999	2.513.981.310	2.480.627.139
Percentage of PAD to regional revenue realisation	14%	16%	15%

Source: Central Statistics Agency (2024)

Based on the above table, PAD contributed only slightly, namely only 14%, 16%, and 15% of total APBD revenue in 2018, 2019, and 2020. That means the Boyolali District Government is still heavily dependent on the transfer of balance funds from the central government. One of the challenges for the region in reducing its dependence on central government is how to boost PAD through regional tax revenues, which is becoming crucial in the context of regional economic development (Arintoko & Bawono, 2021).

The SOAR approach (Strengths, Opportunities, Aspirations, Results) is very relevant to analyzing strategies for increasing regional tax receipts in the contemporary era. By identifying the internal strengths of the region, SOAR provides a holistic understanding of the resources and potential that can be optimized in the context of regional taxation. Focusing on external opportunities enables the identification of trends and policy changes that can be the basis of tax revenue enhancement strategies. Emphasis on local aspirations helps formulate long-term goals that are consistent with community expectations, becoming the strategic basis for sustainable tax receipts. Evaluation of strategy implementation results through SOAR enables measurement of the effectiveness and adaptability of the proposed solution. This approach provides an integral basis for the formulation of effective regional tax strategies that respond to economic dynamics as well as regulations. The study aims to analyze internal and external factors of local tax receipts using the SOAR approach (Strengths, Opportunities, Aspirations, Results) and formulate strategies for optimizing regional tax receipt in the Boyolali district or what is commonly called the milk city, because it is known to produce a lot of cow's milk.

LITERATURE REVIEW

Optimization is an action or activity aimed at improving and perfecting results. To this, efforts of intensification and extension are required towards the subject and object of income or receipt (Sidik, 2002). In the short term, one step that can be taken quickly is to intensify the existing objects or sources of income in the region, mainly through the use of information technology. It is explained by (Priyanto & Utomo, 2018) that optimization is a set of activities or actions carried out to find the best solution in dealing with various problems, with standards of goodness that have been set before. To optimal reception requires the right strategy, and to establish the correct strategy requires analysis in accordance with current conditions, one with the SOAR approach. SOAR's approach was first introduced by Jacqueline M. Stavros in 2003. (J. Stavros et al., 2003). This approach is a more positive and growth-oriented alternative to the more commonly used SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis. SOAR Strategy is developed as a framework that can be applied in a variety of organizational contexts, including business, education, government, and others.

In the 1960s, SWOT Analysis (Strengths, Weaknesses, Opportunities, Threats) appeared. (Political, Economic, Social, Technological, Environmental, Legal). In 1979, Michael Porter developed the Five Forces Framework. In the early 1990s, Robert Kaplan and David Norton developed the Balanced Scorecard.

Around the 2000s, OKR (Objectives and Key Results) became known through its use in Google. BSC (Business Strategy Canvas), although without a specific year of appearance, has been used in the context of strategic management. Then continued with SOAR, and TOWS Matrix.



SOAR is a power-based framework with a system-wide (interest-based) approach to strategic thinking, planning, and leadership (J. M. Stavros & Cole, 2014). The SOAR Framework enhances strategic thought, planning and leadership through a positive guide approach to digging strengths, opportunities, aspirations, and measured results; imagines the most desirable future; creates innovative strategies, plans, systems, designs, and structures to build a sustainable culture; and inspires organizational stakeholders to slide towards conditions involving high performance, strategy implementation, and profitable outcomes (see Figure 1) (J. M. Stavros & Wooten, 2012).

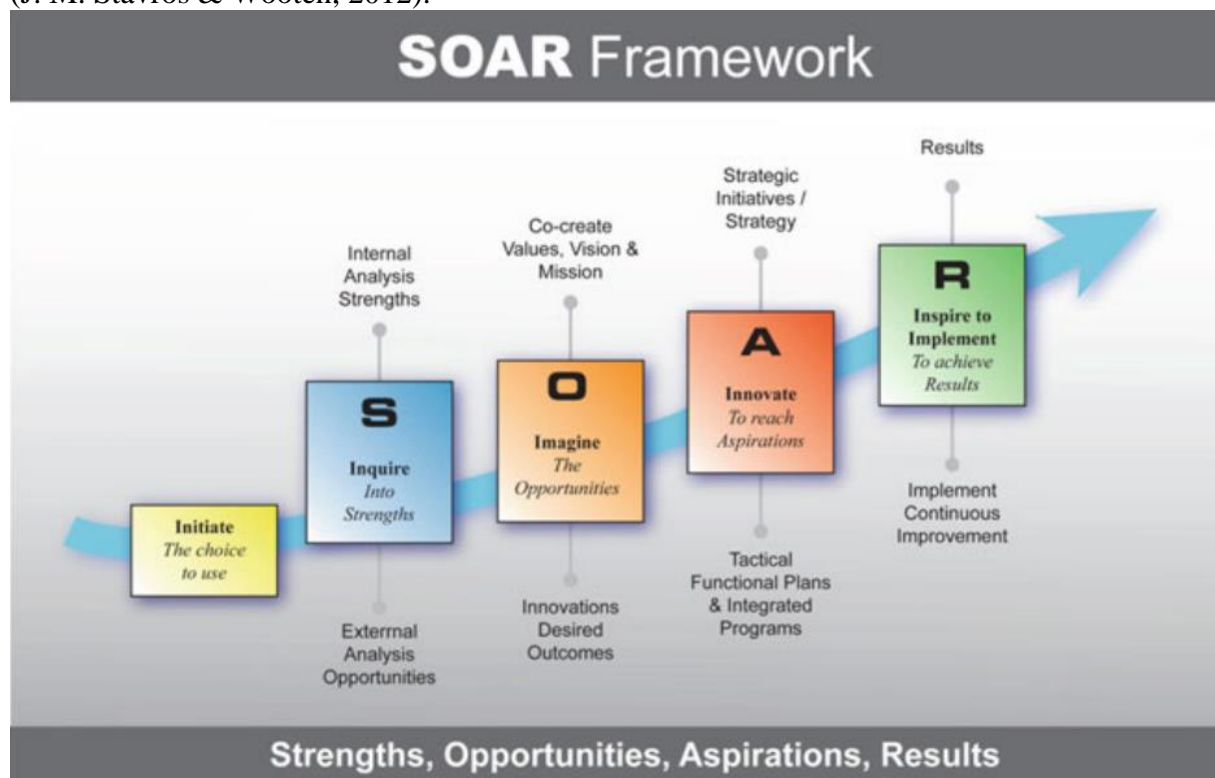


Figure 1 SOAR Framework

Source: <https://www.soar-strategy.com>

According to the SOAR framework, "S" (strengths) offers the foundation for finding and harmonizing the best organizational capabilities into a process that focuses on stronger competitive advantages and a more sustainable future, "O" (opportunities) moves into the realm of location and positive enhancements of efforts and innovations that may not have been explored, "A" (aspiration) expands and echoes their horizons that focus on the future of the organization, and "R" (result) strengthens and activates the motivation, resources, and commitment of those involved to the desired results.

The implementation of the SOAR approach is also described by 5-I (Initiate, Inquire, Imagine, Innovate, and Implement): 1. Initiate, this first step aims to build commitment and understanding of SOAR's approach. This can be done by holding meetings or workshops with all stakeholders to explain the purpose and benefits of this approach. 2. 3.) Imagine, this step aims to imagine the desired future. This can be done by brainstorming and discussing to formulate more specific and realistic aspirations. 4.) Innovate, this step aims to develop strategies that can help organizations or individuals to their aspirations. This can be done by identifying the initiatives needed to harness their strengths and opportunities. 5.) Implementation, this step aims to implement strategies that have been developed. This can be done by setting targets, making a work plan, and allocating the necessary resources.



The SOAR approach (Strengths, Opportunities, Aspirations, Results) can help local governments in analyzing strategies for increasing local tax receipts. This approach focuses on the things that local governments have, such as strengths and opportunities, to develop more effective and innovative strategies.

METHOD

This research uses qualitative methods with the paradigm of post-positivism. The paradigm used is post positivism, that is, according to Salim is a paradigm that believes human beings can not always be right in viewing a reality. Therefore, triangulation methods are needed to gather a variety of data and information sources (Salim, 2001, h.40). This research is descriptive aimed at depicting social phenomena in depth. The data-gathering techniques used in this study are in-depth interviews, observations, and documentation. The research instruments used in this study are interview guidelines, observation guideline, and documentation sheets.

The data analysis technique used in this study is qualitative data analysis, which is the process of organizing and interpreting data to find meaning. Qualitative analysis of data is done inductively, that is, from data to theory. The research was carried out with desk research by researching primary data and documents from the Boyolali Regional Financial Agency as well as collecting secondary data from the BPS. And at the Boolali Region Financial Agency, with the key source Head of the Taxation Section, Rahmat Hidayat Darsono, S.IP.

RESULTS AND DISCUSSION

Through the questions below, Stavros has provided general guidance in analyzing with the SOAR approach.

Strategic Inquiry	<u>Strengths</u> <ul style="list-style-type: none"> • What are our greatest assets? • What are we doing well? 	<u>Opportunities</u> <ul style="list-style-type: none"> • What are the best possible market opportunities? • How do we best partner with others?
Appreciative Intent	<u>Aspirations</u> <ul style="list-style-type: none"> • To what do we aspire? • What is our preferred future? 	<u>Results</u> <ul style="list-style-type: none"> • What are our measurable results? • What do we want to be known for?

Figure 2. Strategic questions in the SOAR approach
 Source: (J. M. Stavros & Cole, 2014)

Strength Analysis of Boyolali Regency Government related to Local Tax Revenue

Boyolali Regency has the potential to become a foundation for regional development because it is located between Yogyakarta, Solo and Semarang (Joglosemar). The location is strategic for the development of industrial estates, according to (Wahyu Satya Nugraha, Sawitri Subiyanto, 2015) of the total area of 109,591 hectares, 68.38% has the potential to be used as an industrial estate. With an area that is twenty (21) times larger than Surakarta city (BPS, 2021), it should be an important capital to increase local taxes, especially PBB.

Although the local tax revenue target is always achieved every year, the Boyolali local government still has a lot of homework to do, namely collecting tax receivables which amount to Rp41,890,932,760.00 in the data as of the end of 2022. Local tax receivables that account for the largest portion are PBB or 87% of the total receivables. Details of local tax receivables that still need to be collected are as follows:



Table.4 Boyolali District Local Tax Receivables
in thousand rupiah

No	Type	Amount				
		2018	2019	2020	2021	2022
1	Land and building tax	34.821.688	37.722.417	36.589.250	42.562.820	36.246.951
2	Land and building acquisition tax	208.921	-	1.271.853	1.282.103	4.406.872
3	Billboard Tax	608.792	711.678	747.409	687.163	594.365
4	Restaurant Tax	57.233	57.514	88.511	70.689	219.877
5	Groundwater Tax	169.436	169.584	209.852	155.855	182.489
6	Parking Tax	49.024	32.921	37.166	29.775	74.909
7	Entertainment Tax	10.300	39.849	75.142	73.603	85.929
8	Hotel Tax	72.949	69.501	70.379	47.681	79.540
9	Mineral and Coal Tax	3.193.569	3.550	3.550	1.775	-
	Total	39.191.911	38.807.013	39.093.113	44.911.465	41.890.933

Source: Regional Finance Agency of Boyolali Regency

An increase in the amount of debt means that there is a recognition of tax income, while a deduction of debts means that a successful taxation has been carried out on the taxpayer who still has tax debt to the state. If you look at the final balance of the debt, it can be said that there has been no significant increase and reduction of the amount, because the real amount has remained for the last 5 years. If the debt is liquid, it can add 34% of tax realisation.

In 2015, research was carried out on the Land Tax in Boyolali district, that Boyolani district carries out invoicing directly to taxpayers who still have tax levy, but sanctions given to tax payers who have tax Levy are not in accordance with the Act in force. The United Nations debt has increased due to a lack of compulsory awareness in paying its tax liabilities (Pratiwi, 2015).

Previous research by Ridwan, in 2016 at BKD Boyolali, found that there were shortcomings in the local tax administration in Boolali i.e. (1) the lack of taxpayer awareness in meeting tax obligations, (2) the limited knowledge that taxpayers and the community have about local regulations, (3) obstacles to data validation, such as data submitted not in accordance with the actual circumstances (lack of taxpayer honesty) (Ridwan, 2016).

According to Mercy's explanation of the interview results, the data from the expansion of recent years can be said to be valid. But not for years to come, data validation has become a problem for fiscalists in tax billing. Boyolali tried to cooperate with the Ministry of Finance, but failed to get the green light, on the pretext that the taxpayer's data was classified.

Then The Government of Boyolali has also carried out a data exchange collaboration with the National Agriculture Agency, and the Ministry of Finance but the result is null, because the data they have is also invalid. Similarly, previous researchers found that the problem in UN-P2 debt entrepreneurship is about validation and update of data (Puspitasari, 2018) and Kurniawan. (2017).

The Government of Bekasi experienced the ineffectiveness of Land Tax debt billing in Bekasi due to a number of obstacles, such as minimum tax awareness, inadequate socialization, lack of quality and quantity of human resources, and limited means and supplies. In order to overcome this, the District Revenue Service of Bekasi City has made efforts to socialize with the banking authorities in order to facilitate taxpayers in the process of payment, as well as to



establish cooperation with the Integrated Service Executors Unit of the district, the village, and the neighbouring district / Dusun (Dwikora Harjo, 2022).

Data validation has become an annual issue in many regions, requiring a central government commitment to one valid data, which is the basis for proper tax billing. The limited capacity of the local government would not be possible without the intervention of the central government and the collaboration with other agencies such as the Central Statistics Agency, the Ministry of Finance, the National Agriculture Agency, and other related institutions.

In addition to assets, the SOAR analysis also takes into account the strengths or performance of the agency in developing the skills and knowledge of the staff. Rahmat explained that the rate of mutation of officers in Pemda Boyolali was very rapid, officers worked one to two years later moved to another agency, for unclear reasons and not in accordance with the needs of BKD. The mutation process is determined by the Regional Personnel Education and Training Agency of Boyolali government. Key officers who have the ability to charge taxes are often "taken" by other agencies. And then replaced by an officer who hasn't yet had the equivalent skills. So the process of development and education repeated again from the beginning. Inappropriate management of SDM targets becomes an obstacle for BKD Boyolali to create reliable fiscal cadres.

Further explained by Mercy that there are also officers who are neither mutated nor promoted despite having worked for a long time. Uncertainty and ambiguity about career patterns have led to a decline in employee motivation that ultimately affects the performance of the agency.

In addition, the need for human resources has always been a problem for BKD, to meet the needs of the number of employees. Although for the past 3 years the Local Tax Administration System (SIPAD) has been utilized by 30% of local taxpayers (which means that it can reduce the workload of tax authorities), expertise in taxation remains the main foundation for a tax authority.

Findings from previous research in the Bekasi city government in 2019 that, the lack of effectiveness in the implementation of the collection of PBB-P2 receivables is due to the non-optimality in the time standard indicators related to socialization to taxpayers, as well as significant shortcomings in the quality and quantity of Human Resources (Dwikora Harjo, 2022).

The imbalance between the number of PBB-P2 collection officers and tax objects can be an obstacle in achieving the target. Analysis of the potential and target of PBB-P2 revenue is still limited, because sometimes the focus is on collection (current year), resulting in less than optimal revenue. In addition, the lack of knowledge, administrative skills, and lack of planning for the implementation of PBB collection is also a problem. PBB-P2 collection officers need to improve their knowledge, especially when dealing with taxpayers, to explain better. Unfortunately, in field practice, officers do not have an adequate understanding of taxation and the regulations that govern it (Ibnu Afandi & Warijo, 2015).

According to Gunadi (2013), the ratio between the number of tax officials and the population of Indonesia has only reached 1:7,000, while in Japan and Germany the ratio has reached 1:1,000 (Syukro, 2013).

Another strength possessed by agencies located in the regions is the thick regional culture that prevails in the agency. Culture is an Indonesian strength and asset that plays a central role in shaping the identity and strength of a nation. Culture not only reflects tradition, but also becomes the foundation for local wisdom that makes a positive contribution to nation building (Fauzan et al., 2021). Javanese culture plays a significant role in shaping national culture in Indonesia. The location of Boyolali is not far from the center of Javanese culture, namely the kingdoms of Surakarta and Yogyakarta. So that the life of the people in it is thick with the



values of life believed by them. The principles of leadership in Javanese culture are emphasizing the importance of harmony and harmony, the ability to handle conflict by easily making compromises, and showing a dynamic attitude and wise and wise leadership (Eliezar, 2020).

According to Rahmat (from the results of the interview), assessing that actually residents in Boyolali Regency have a sense of belonging and love for their homeland, even though they are still exposed to outside cultures. The taxpayer's love for their region encourages them to make sacrifices by paying taxes. The level of compliance is the simplest measure to determine the level of love of regional citizens in the context of regional development.

Javanese cultural values still have high relevance to be applied today (Fauzan et al., 2021). These values can be a reference or source in instilling values to residents in Boyolali. Values such as Eling sangkan paraning dumadi (remembering where we come from and where we are going), Rumangsa melu handarbeni, rumangsa wajib hangrungkebi (feeling part of ownership and feeling obliged to defend) are examples of values that can be emphasized in tax socialization with a focus on fostering a sense of love for the country and a spirit of state defense. With this awareness, it is expected that in the end local taxpayers understand the purpose of paying taxes and become lighter in spending costs to pay local taxes (voluntary compliance).

Analysis of Opportunities for the Boyolali Regency Government related to Regional Tax Revenue

This approach involves identifying opportunities in the external environment that the organization can benefit from. These opportunities may include regulatory changes that take effect in January 2024. Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments (HKPD Law) came into effect on January 5, 2022. However, the local tax provisions prepared based on Law No. 28/2009 are still valid for a maximum of 2 years from the enactment of the HKPD Law, namely until January 5, 2024. Thus, the tax provisions of the HKPD Law come into force on January 5, 2024.

The HKPD Law replaces Law No. 33/2004 on Financial Balance between the Central and Local Governments and Law No. 28/2009 on Local Taxes and Levies. The importance of the HKPD Law can be seen in the strengthening of the regional tax and levy system. This is reflected through the restructuring and consolidation of various types of local revenues (PDRD), as well as involving the implementation of new local taxes and changes to retributions.

The HKPD Law is based on 4 pillars, one of which is to develop a Tax system that supports the efficient allocation of national resources. The HKPD Law simplifies the types of local taxes and levies to 20 types of taxes and 15 types of levies. This simplification aims to increase certainty and convenience for tax and levy payers, as well as to reduce the administrative burden for local governments. In addition, the HKPD Law also gives new authority to regions to collect taxes and levies, including motor vehicle tax, motor vehicle fuel tax, groundwater tax, and surface water tax (Undang-Undang Nomor 1 Tahun 2022 Tentang Hubungan Keuangan Antara Pemerintah Pusat Dan Pemerintahan Daerah, 2022).

Although the HKPD Law brings many benefits, according to Nashrullah in 2023, it reveals one shortcoming, which is that it has not penetrated into the types of taxes that have a significant impact on local revenue. It is important to consider incorporating major taxes such as Value Added Tax (VAT) or Rural and Urban Land and Building Tax (PBB P3) into local taxes, with the aim of strengthening fiscal decentralization (Nashrullah, 2023). This is a further opportunity for policy change after the enactment of the HKPD Law.

The Boyolali Regency Government in this case has not implemented this policy in 2022, because in that year it was still allowed to apply the previous law. However, in 2024, the policy



is an opportunity and also an obligation that must be implemented for every local government in Indonesia.

An overview of the participation of local taxpayers in Boyolali Regency in paying various types of taxes is shown in the table below;

Table 5. List of Local Taxpayer Participation (WPD) in Boyolali Regency
 Year 2022

No	Tax Type	Number of registered local taxpayers	Number of local taxpayers who deposited	Percentage of compliance
1	Land and building tax	556.486	473.486	85%
2	Land and building acquisition tax	20.482	20.482	100%
3	Billboard Tax	275	260	95%
4	Restaurant Tax	289	270	93%
5	Groundwater Tax	284	270	95%
6	Parking Tax	174	174	100%
7	Entertainment Tax	24	21	88%
8	Hotel Tax	27	27	100%
9	Mineral and Coal Tax	14	13	93%
Average				94%

Source: Regional Finance Agency of Boyolali Regency

The level of engagement of WPD varies, with an average percentage of 94% of registered WPD. PBB shows a high level of participation, reaching 85% of the total registered WPD. Meanwhile, other tax types such as Land and Building Acquisition Tax (BPHTB), Billboard Tax, Restaurant Tax, Groundwater Tax, Parking Tax, Entertainment Tax, Hotel Tax, and Mineral and Coal Tax show better participation rates, reaching or even exceeding 100%, for the BPHTB tax type.

If based on the above data there are still 15% of PBB subjects who have not paid taxes, this means that this is a tax revenue opportunity that can be realized with a tax intensification program. And if compared with other data, for example from BPS data in 2020, that the total population of Boyolali district is 1,062,713 people. 95.3% of the population has the same KTP as the place of residence, while the other 4.7% of the population is different (BPS, 2020). This means that the population registered as PBB tax subjects should be 1,012,765 people.

Article 4 of Law No.12 of 1985 or (PBB Law) stipulates that, (1) The tax subject is a person or entity that actually has a right to the land, and/or obtains benefits over the land, and/or owns, controls, and/or obtains benefits over buildings. (2) The tax subject as referred to in paragraph (1) who is subject to the obligation to pay tax becomes a taxpayer according to this Law. Based on the above provisions, it can be concluded that 95.3% of the population or 1,012,765 people are already obliged to register the tax object in the form of a house or residence as a PBB tax object. Therefore, there is an additional opportunity for new PBB subjects of 456,279 (1,012,765-556,486) or an increase of 82% from the previous number of WPD. To realize this opportunity, extensification or expansion of data on tax subjects that should have been owed PBB, which in turn can increase the level of compliance and realization of PBB revenue in Boyolali Regency.

Previous research conducted in Kotamobagu in 2017 that the implementation of the PBB-P2 extensification program with data collection and registration activities. The extensification steps taken by the Kotamobagu City Government involve assessing tax potential and data



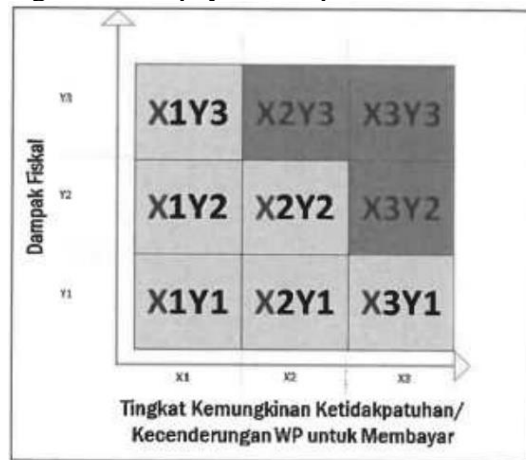
collection both in terms of subjects and tax objects. This approach involves collecting data from officials at the village, sub-district, and district levels, as well as conducting direct data collection in the field based on information previously reported by relevant officials. Sufficient budget allocation is required to fund and facilitate extensification and intensification activities in order to optimize PBB-P2 revenue (Damapolii et al., 2017).

Another study conducted in Manado in 2013 found that extensification activities were carried out in an effort to increase PBB objects, with the Manado Primary Tax Office allocating its focus on collecting data that had not previously been included in the tax base. This action is expected to result in an increase in the Tax Object Sale Value (NJOP), which is the basis for the PBB calculation (Imbing, 2013).

Local governments can adapt the extensification planning conducted by the Directorate General of Taxes (DGT) as stipulated in Director General of Taxes Circular Letter Number SE-14/PJ/2019 on Extensification Procedures. It is stipulated that the extensification planning stage is carried out to determine the taxpayers to be extensified with a priority scale. This stage includes determining data and/or information sources, collecting data and/or information, processing data and/or information, and preparing the List of Extensification Sources (DSE) based on data and/or information on taxpayers who have met the subjective and objective requirements but have not been registered (Surat Edaran Direktur Jenderal Pajak Nomor SE-14/PJ/2019 Tentang Tata Cara Ekstensifikasi, 2019).

If local tax authorities can adopt the above policy by considering the characteristics of local government, then tax extensification activities should be more effective in determining the priority of providing Regional NPWP and more appropriate in allocating their resources.

Figure 3. Taxpayer Compliance Risk Map



Source: Circular Letter of the Director General of Taxes Number SE - 39/PJ/2021

The Compliance Risk Map is a matrix/map that describes the combination of the likelihood level and impact level and contains the value of the Taxpayer Compliance Risk amount based on a combination of elements of the likelihood level and impact level. Then from the map, the CRM Compliance Risk Map for the Extensification Function is prepared, which is a map that describes the Compliance Risk of Taxpayers in registering themselves to be given NPWP, which is compiled based on the level of possibility of taxpayer non-compliance and the level of taxpayer contribution to tax revenue.

The Possible Level of Non-Compliance (X-axis) is the level of non-compliance of taxpayers who have met the subjective and objective requirements but do not register themselves. And Fiscal impact (Y-axis) is the consequence of revenue loss from taxpayers who have met the subjective and objective requirements but do not register. Taxpayer priorities that are targeted for extensification are those in boxes other than black, namely X1Y1, X2Y1, X3Y1,



X1Y2, X2Y2, X1Y3. It can be interpreted that taxpayers who are not recalcitrant (difficult to remind).

It is further explained based on the above provisions that the new extensification procedure has several main focuses, namely: 1.) Regulation of Taxpayer Identification Number (NPWP) issuance by position or other means, 2.) Explanation of taxpayers that must be extensified, 3.) Guidelines so that the implementation of Extensification can be carried out according to the procedure, 4.) Addition of qualified taxpayers, 5.) Expansion of potential taxation database, 6.) Strengthening the control of KPP working area. These focuses aim to ensure that the extensification is carried out effectively and efficiently, as well as to improve the quality and scope of the extensification activities conducted by the Directorate General of Taxes.

In addition to updating the latest provisions following the HKPD Law, the Boyolalu District government also needs to make cooperation between local governments, financial institutions such as banks, and tax agencies, such as the Directorate General of Taxes, an important key in increasing tax revenue. Through the integration of financial technology and access to shared data, local governments can strengthen tax policies, improve administrative efficiency, and reduce tax leakage. This cooperation not only has an impact on optimizing tax revenue, but also builds a strong foundation for sustainable regional economic growth.

In the context of this research, the Boyolali Regency Government has collaborated with Bank Jateng and Bank BNI in receiving local tax payments, with cooperation with the DGT in data utilization. Cooperation with Bank BNI began in 2020, while cooperation in the form of installing transaction data recording devices with Bank Jateng began in 2021. Cooperation with the DGT in 2022 reflects a strategic step in optimizing joint data utilization to improve local tax management.

The results of previous research conducted in Natuna Regency in 2023, that the implementation of collaborative governance at the Natuna Regency Samsat Office includes Starting Conditions, Collaborative Process, Facilitative Leadership and Institutional Design. Starting Condition, Collaborative Process, Facilitative Leadership, and Institutional Design are factors that support the implementation of collaborative governance at Samsat in Natuna Regency. Starting Condition refers to the resources available to start the collaboration process, such as incentives and pre-history. Collaborative Process relates to face-to-face dialog, building trust, commitment to the process, shared understanding, and the resulting temporary impact. Facilitative Leadership includes clear direction and rules, as well as the ability to facilitate the collaboration process. Institutional Design refers to the ground rules for collaboration, including participation, the role of external parties, and policies. These four factors are interrelated and must be managed well to achieve the goal of successful collaboration (Huda et al., 2023).

Analysis of Aspirations of Boyolali Regency Government related to Local Tax Revenue

SOAR Strategy encourages organizations to formulate a long-term vision and big goals to be achieved. These aspirations reflect the desired direction of the organization, providing direction for strategies and actions taken. In the context of local tax collection, the government must be able to answer; To what do we aspire? and What is our preferred future?

An agency's aspirations are generally reflected in its Job Descriptions and Organizational Objectives. The Job Description of BKD Boyolali Regency, determined based on article 2 of Regent Regulation No.50 of 2018, that BKD has the responsibility of supporting the Regent in carrying out supporting functions of Government Affairs based on the principles of regional autonomy, deconcentration, and assistance tasks in the fields of revenue, financial management, and regional assets which are the authority of the Region. Then it is explained in more detail in the following paragraph in the same regulation that BKD's duties include; formulating technical policies, determining planning, carrying out cooperation with regional apparatus related to government affairs in the fields of revenue, financial management, and regional assets.



Based on an interview with Rahmat in 2023, aspects of managing HR mutations and career development at BKD Boyolali show challenges that need further attention. Rahmat revealed that in the field, especially in the context of government work, there is often a gap between systematic idealism and the reality of implementation that is difficult to realize, making it difficult to complete work.

In the context of HR planning, Rahmat noted that the employee transfer policy in Boyolali often results in the replacement of reliable HR with new HR. Although employee mutation is considered a common step, there is a lack of continuity in HR development. Rahmat said that employees who have become experts and reliable are often transferred, so that the HR regeneration process returns to square one. This creates challenges in organizational development, as each change in HR requires rebuilding competencies that may have been built previously.

It is important to create a transfer policy that considers not only the needs of the organization but also the career development of employees. A more holistic approach is needed to ensure that transfers do not hinder career development that has already been achieved. The Boyolali local government needs to consider policies that support the retention of reliable human resources in its work units. In addition, concrete steps to implement a more effective regeneration process also need to be implemented.

The Taxation Section Head of BKD Boyolali also explained that;

"That's why the (local) government needs a reform in my opinion. It really must be reformed. Especially those in the local government". However, in this case BKD Boyolali does not have the capacity (authority) to carry out bureaucratic reforms on its own. Comprehensive bureaucratic reform needs to involve many parties, and many considerations.

In designing local tax reforms, it is necessary to consider policy adjustments based on variations in the conditions and characteristics of the regions concerned. An interesting finding from the analysis in the DDTC Working Paper indicates that there is an asymmetric pattern between tax effort and tax ratio at the regional level. Therefore, policy treatment needs to be adjusted to the specific context of the region concerned. Regions with a high level of tax effort should receive priority in broader tax assignment options, including through tax base expansion. Conversely, regions with low tax effort should focus on improving tax administration. With this approach, there is potential to increase the regional tax ratio (Kristiaji et al., 2021).

Tax Effort is the ratio between actual tax revenue and potential tax revenue (taxable capacity). High tax effort in a region can be recognized by a ratio of more than 1, indicating that the region is able to optimize or explore all its tax potential to increase revenue. Conversely, if the tax effort ratio is less than 1, it indicates that there is still potential that can be explored as tax revenue in the region.

Tax Effort of Boyolali Regency in 2015 - 2019 was 0.488, this value ranks 48th out of 113 regencies/municipalities in Java Island, very far compared to Surakarta City which ranks 8th. Nevertheless, Boyolali's tax effort is still above the average of 113 regencies/municipalities in Java, which is 0.44. And Boyolali's tax ratio is 0.69%, ranking 28th out of 113 districts/municipalities in Java.

Table 6. Tax Effort Ratio in 113 Regencies or Cities in Java Island

Indicator	Year 2015 - 2019					Average
	2015	2016	2017	2018	2019	
Q1 (low)	0,22	0,24	0,3	0,33	0,38	0,30
Median (mid)	0,24	0,26	0,32	0,36	0,41	0,32
Mean	0,34	0,37	0,4	0,52	0,57	0,44
Q3 (high)	0,41	0,45	0,57	0,65	0,69	0,55



Source: Working Paper DDTTC (2021)

Table.6 above is the result of the tax effort index which illustrates that in the 2015-2019 time span, the average tax effort in 113 districts/cities in Java Island is 0.45. In other words, in general, tax collection has not reached the maximum level (less than 1) in achieving taxable capacity. However, there is an increasing trend in tax effort in all regions during the observation period. In 2015, the average tax effort in Java Island districts/cities was predicted to reach a value of 0.34. Then, the value increased in 2019, to 0.57.

The Tax effort index has the potential to be used in conducting comparative analysis of tax performance between regions, both at the national and subnational levels. The basic idea of benchmarking can be interpreted as a structured process to recognize and measure the performance gap between one aspect and another (Vazquez-caro & Bird, 2011).

Table 7. Tax Effort Ranking of Top 5 Cities out of 113 Regencies or Cities in Java Island
 2015 – 2019

City	Tax Effort	Tax Ratio	Tax Effort Rank	Tax Ratio Rank
Surabaya	1,112	0,93%	1	19
Yogyakarta	0,921	1,54%	2	7
Cilegon	0,888	0,65%	3	33
Tangerang Selatan	0,887	2,46%	4	1
Bandung	0,880	1,12%	5	10

Source: Working Paper DDTTC (2021)

Table 7 above explains an interesting finding, where regions that have a high (low) level of tax effort are not always followed by a high (low) tax ratio rating automatically. Nevertheless, the tax ratio will always be a measure of achievement in the implementation of tax obligations for the tax collecting authority in each period. Therefore, discussions on the mission, strategies, and programs to be implemented in achieving a high tax ratio and tax effort will be a perennial topic.

According to Hidayat (2023), "The character of the Regional Government is different from the Central Government (which has the resources) to do more, one of which is through FGDs. I think almost every region is the same, that is, there is an FGD (Forum Group Discussion) but the resulting impact is not felt." It is known that the Boyolali Regional Finance Agency has conducted FGDs with Regional Apparatus Organizations (OPD) of Central and East Java, PLN, FGDs of Boyolali sub-district heads, FGDs of Boyolali BOS Treasurers, etc. to increase Tax Effort and Tax Ratio. SOAR analysis, one of which is to discuss what and how the form of receiving aspirations from public service users, in this case the community and related parties. In the context of this research, Boyolali District has conducted an opinion trail, but it did not produce many expected results.

One of the expected results of FGDs is the creation of cooperation with other agencies related to local taxes. BKD Boyolali has cooperated but not comprehensively for all types of taxes. In relation to street lighting tax, there has been cooperation with PLN cab. Boyolali as the collector of street lighting tax. Related to PBB, cooperation has been carried out with the sub-district in charge of distributing PBB SPPT, and so on. However, there is still a need for cooperation and FGDs with related parties, for example to organize business associations of hotels, entertainment venues, parking managers, restaurant entrepreneurs' associations, and so on. The public hearing will create a sense of ownership and awareness to contribute to the success of local tax optimization programs. It is necessary to study more deeply the contents of the cooperation contract, so that it can provide added value for both parties, for example



providing compensation for local tax collectors for helping in the process of collecting local taxes. Although the actual determination of tax collectors has been determined by law, the provision of compensation for tax collectors can strengthen the cooperative relationship between government agencies.

Result Analysis of Boyolali Regency Government on Local Tax Revenue

This approach invites the organization to define concrete results to be achieved because of strategy implementation. These results can be measured and identified as indicators of the success of the strategy being implemented. This section answers the questions: What are our measurable results? and What do we want to be known for?

Generally, the achievement targeted by each local government is the tax ratio. The ideal local tax target setting considers the evaluation of tax potential in each district/city and considers the projected economic growth estimated for that year (Kementerian Dalam Negeri, 2020). However, in reality, tax target setting is often done with a simple estimation approach, which is based on the previous year's realization by adding a certain percentage in subsequent years, known as the incremental approach (Kyobe & Danninger, 2005). Setting a tax target that is less than the actual potential (underestimated) can influence local government behavior so that it is not optimal in tax collection efforts. In short, setting targets that are considered achievable and not measured based on potential can reduce local motivation to improve tax effort performance (Kristiaji et al., 2021).

Hidayat explained, "Let the government (BKD Boyolali) do its job, serving the community in accordance with its functional duties. However, there is one other party that analyzes (in more depth) regarding the evaluation of the achievement of performance results. If invited to meetings from various agencies, the work inside will be overloaded, so it is important for us to collaborate with academics to help analyze this." This statement confirms that internally there has been no deeper analysis of the evaluation of results.

According to Hidayat (2023), the achievement of BKD Boyolali is the realization of tax revenue that has been set before with the maximum value. As seen in table 1 above, the average realization of tax revenue from 2018 to 2023 is 111%. From a layman's perspective, this value is very good, because it can exceed 100%. However, if analyzed more deeply, it needs to be studied with the value of tax effort, as Krisaji has done in 2021.

After the government implemented a new Revenue Sharing Fund (DBH) design starting in 2023 based on the HKPD Law, which is expected to improve the vertical balance between the center and the regions. One of the main changes is the allocation of DBH to regions, which is now based on T-1 realization or the previous year's realization by taking into account regional performance, no longer based on projections in the current year.

An increase in the DBH portion also occurred for PBB, which was previously 90% is now 100%. DBH allocation, with 90% calculation based on formula and 10% based on regional performance. The criteria for assessing regional performance in tax DBH include aspects such as optimization of state revenue and compliance score for submitting tax reconciliation minutes (BAR). This revision is expected to overcome several obstacles in the previous DBH system and provide a positive impetus to fiscal decentralization and encourage more equitable economic growth in various regions. Local governments should revise local tax regulations in accordance with the HKPD Law, to be recognized as agencies that are quick to respond to opportunities and will ultimately increase local tax revenue.

The SOAR analysis requires the analyzed party to consider what image they want to build (what kind of agency they want to be known as). Public opinion or opinion becomes important in building this brand image. The activity programs that are often carried out by BKD Boyolali determine public opinion. Programs that are often implemented, introduced and popular are the prize distribution program to taxpayers and the tax bleaching program. The prize program is



quite effective in attracting public attention and as a means of introducing tax awareness for new taxpayers. However, other programs such as bleaching that are carried out repeatedly and routinely have contradictory results, because they can reduce taxpayer compliance, especially for taxpayers who think that there will always be tax amnesty (Antoro et al., 2023).

CONCLUSION

Boyolali Regency has not fully met the criteria or standards in the formulation of strategies to increase tax revenue according to the SOAR (Strengths, Opportunities, Aspirations, Results) framework. The strengths (Strenghts) of Boyolali Regency lie in the size of its government area which is the basis of the PBB object, as well as the diversity of local culture. Opportunities that can be utilized are the many PBB objects that are still not registered as tax objects, and also uncollected tax receivables which are material in amount. The trail of aspirations has not received more serious attention, and the measurement of results has not fully considered the real potential of local tax revenues. In facing these challenges, further efforts are needed to formulate a more comprehensive strategy, focusing on utilizing existing strengths and opportunities. In addition, it is important to continue to increase public awareness regarding tax payments, so that Boyolali Regency can achieve more optimal results in increasing local tax revenue.

Suggestion

The strategy for optimizing local tax revenue in Boyolali Regency needs to be based on the use of local culture, expanding the PBB base, increasing cooperation that provides more added value, increasing community participation in hearings carried out seriously, and setting targets that are in accordance with the existing regional potential. With the implementation of the right strategy, it is expected that an increase in local tax revenue and a positive contribution to regional development can be achieved, as well as reducing dependence on the transfer of funds from the central government.

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