



**ACCOUNTING DEPARTMENT**

**FACULTY OF ECONOMICS AND BUSINESS**

**UNIVERSITAS ANDALAS  
ANDALAS UNIVERSITY**

**THESIS**

**The Factors Influencing the Land and Building Tax Revenue in Padang  
City**

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*Submitted to fulfill the requirements in order to obtain Bachelor Degree in Accounting*

**Padang**

**2023**



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**THE FACTORS INFLUENCING THE LAND AND BUILDING TAX REVENUE IN PADANG CITY**

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**ABSTRACT**

*This study aims to examine the factors that influence the land and building tax revenue in Padang city. The population of this study is Padang's Regional Original Income from 2018 – 2022. The sample of this study are the value of land and building tax of Padang city from 2018 to 2022. The data used is primary and secondary data. The primary data is from the interview conducted with the Head of Data Collection and Determination Division in Padang Regional Revenue Agency. The secondary data is from the Padang Regional Original Income from 2018 – 2022. The data analysis technique used in this study is multiple regression analysis. The results of the regression analysis show that notice of tax collection*

*and building area as a factors that influence the land and building tax revenue affecting the land and building tax revenue in Padang city.*

**Keywords:** *Land and building tax, notice of tax collection, building area*



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