

## Property Tax Research on Tax Rate Systems and Policies: Scopus and Sinta Indexed Journals

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### ABSTRACT

This study aims to determine the development of research related to property tax on the tax rate system and policy from 2000 to 2024. The method in this study is mixed methods, where quantitative research uses VOSviewer can describe how authors, keywords, and publications relate to each other. Thus, it helps researchers understand the research landscape and determine research paths that can have a significant impact. And qualitative with systematic literature review which is approach collects data and references from previous journals or articles. The findings in this study indicate an increase in the trend and number of publications on the topic of property tax. This study identifies a high preference for certain topics related to property tax in particular (tax system, tax rates, tax revenues, and local government) which is accompanied by the problem of property tax revenues that support local government into pros and cons and has the potential for further research. However, this study has opened up opportunities for other researchers to further explore the development of research related to property tax and the government in considering the use of digitalization as a tax collection system.

Keywords: Bibliometric, Property Tax, Systematic Literature Review, Tax Rate, Tax System.



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## INTRODUCTION

In Indonesia, tax is the highest source of state revenue. And property itself has become one of the objects of taxation. Property tax in Indonesia certainly has a fairly high contribution. Property tax is one component of tax revenue in most developed countries, but the optimal nature of property tax and its consequences have long been a matter of debate (Gemmell et al., 2019). One of the studies that has been conducted on property tax is about the reasons why property tax is the most popular or widely used tax. It is not difficult to find reasons why this tax is so popular. Taxes imposed on immovable assets are very difficult to avoid. The tax base is rather simple compared to taxes such as value added tax or corporate profit tax. Its collection involves registering all properties in the area, and the tax can be levied even in cases of poor management (Grover et al., 2019).

Several foreign studies related to property tax state that real estate tax is in the form of building tax and land tax. The taxable items are buildings and their parts (all rooms and places in buildings, regardless of their intended use) and land located in the jurisdiction of the respective municipalities (excluding agricultural land, forests, reservoirs based on the Fisheries Act, highways and railways, etc.) (Vartašová & Červená, 2022). In the study, the researchers also stated that property tax is not an important source of public budget. The results of this study are supported by research from Bartle which concluded that property tax remains the mainstay of local government funds, but in each case, the region also takes a lot of funds from other sources, especially levies and non-tax revenues (Bartle et al., 2019). And these studies contradict Gerard's opinion that property tax is the mainstay of city finances, with the majority of local governments around the world relying on some form of property tax (Turley, 2022). Samudra also stated that regarding the implementation of property tax in Singapore, the city government actively and aggressively uses it as a tool for industrial policy and macroeconomic stabilization (Samudra, 2024). In Anna's research, it is explained that research related to property tax is still relatively lacking. So it is concluded that property tax is an object that attracts academics to be explored and studied in more depth regarding factors related to the tax (Vartašová et al., 2023). Trends and developments in research on property tax are also the formulation of the problem or basis of this research based on the conclusions of Anna's own research. Then, in the mapping of property taxes carried out using VOSviewer, it was concluded that the property tax is also related to many things, some of which are: tax rates, tax policies, and tax systems (Sifaiyya & Andriani, 2024). So in this study, the researcher decided to narrow down the data to be used by applying these 4 variables as variables related to property tax. This is also based on previous research cited by the researcher in this study.

At several levels, the idea of digitalization poses challenges for tax administration. At the substantive level, new business models emerge that could threaten a country's tax base. On the other hand, digitalization provides an opportunity to rethink existing compliance models with the potential to reduce overall tax administration and compliance costs. (Kačaljak, 2020). In some countries, the implementation of the tax system in the form of digitalization is still considered complicated and causes property tax revenues to be less than optimal. So the results of the study stated that in Slovakia, the government changed the basis of the tax system to digitalization in order to meet local revenues (Románová, 2021). Property tax has advantages over other local taxes because land cannot be transferred to another region with a lower tax rate, unlike income tax where higher taxes can lead to transfers to regions with lower tax rates. Property tax is considered a reliable source of local government revenue in decentralization because local governments have the autonomy to decide the tax base and tax rates (Nyabwengi & K' Akumu, 2019). This idea is supported by research from Taranu which concluded that different tax regimes can affect construction activity in terms of location, size of housing units, and density patterns (Taranu & Verbeeck, 2022). Which means that as long as the object of property tax is still under the auspices of a regional regime (leadership), the rate is determined by the region concerned.

This study examines trends and developments in property taxes over the past 24 years (2000-2024) based on literature indexed by SINTA and Scopus. By looking at developments that occur in various countries. And how the tax rate policy regarding property taxes supports regional and state revenues. Therefore, changes in tax rate policies that occur can be a factor in the participation of property taxes in regional and state revenues. This study aims to bridge the exploration and identification of property tax literature in various countries, as well as changes that occur during the period 2000 to 2024. It also helps to review literature related to the impact of property tax rate policies in supporting regional and state tax revenues through the receipt of various types of taxes that are tied to the property tax itself. With a difference from previous studies, namely the presence of additional keywords and restrictions on the range of years used.

According to Mardiasmo, tax is a compulsory contribution paid by the people to the state treasury without receiving any reciprocal benefits that can be seen directly and is used to finance general

expenses (Ainun et al., 2022). Property is defined as any tangible or intangible object that can be owned, transferred, or used as collateral, and which has economic value and clear ownership rights (Budiman et al., 2020). Property management is a specialized field that involves the planning, development, and maintenance of property, which is a valuable asset consisting of land, structures, and natural resources. Property itself has become one of the objects of taxation. In Indonesia, there are several taxes related to property. First, Land and Building Tax (PBB) which will be imposed on ownership, control or utilization of land and/or buildings (Ainun et al., 2022). Second, Land and Building Acquisition Tax (BPHTB). According to Mardiasmo, BPHTB will be imposed when there is a transfer of rights to land and buildings, such as buying and selling, grants, inheritances, exchanges, and others (Sulistiyowatie, 2018). Third, Final Income Tax (PPh) on Property Sales. In Indonesia, property sellers are also subject to final income tax of 2.5% of the gross sales value. Fourth, Value Added Tax (VAT). VAT is imposed on the sale of certain properties by developers. For example, if a developer company sells a property, they will be subject to VAT of 11% of the selling price. Fifth, Luxury Goods Sales Tax (PPnBM). Depending on the type and value of the property, PPnBM can be imposed on luxury properties such as houses or apartments at different rates. State tax revenues are greatly influenced by the property sector, especially in terms of investment, development, and real estate. In addition, property taxes are often used by the government to control the property market, such as providing certain tax incentives or implementing progressive tax policies for luxury properties. Researchers want to examine the development of property taxes with a certain time span because this property tax is very much discussed by other researchers and academics.

## METHODS

This study uses a mixed method. Where the qualitative method with a systematic literature review (SLR) approach collects data and references from previous journals or articles. With a literature review, researchers will find out whether the written work can be used as a reference for further research (scientific work) or not (Rizky Fadilla & Ayu Wulandari, 2023). While in the quantitative method, researchers use the VOSviewer analysis approach and Bibliometric studies. This analysis can help researchers make better research decisions and find new trends in the scientific literature. VOSviewer can describe how authors, keywords, and publications relate to each other. Thus, it helps researchers understand the research landscape and determine research paths that can have a significant impact (van Eck & Waltman, 2023).

In this study, researchers took samples using the purposive sampling method because some samples did not meet the criteria relevant to the topic to be studied. One of the main requirements for using this technique is that the sample must be able to show the results desired by the researcher. Therefore, the criteria set for each unit are very important to achieve the researcher's research objectives (Adnyana, 2021). Some of the criteria for journals or articles (samples) that are required in this study are:

- a. Have keywords, titles, or abstracts related to property tax;
- b. Has additional keywords in the form of tax rate, local government, tax system, tax revenue;
- c. Indexed by Scopus or SINTA;
- d. Published in a specified time period (2000-2024).

The data collection method is carried out by surveying journals or articles through the Scopus journal website for international data and the SINTA journal website for national data. The following are the stages in data collection:

**Table 1. Data Collection Stages**

Source	Terms Searched	Field Searched	No. of Results	Other Filters	No. of Results After Filters
Scopus	"Property Tax"	Title, Keyword, Abstract	3.161	(Period 2000-2024), (Limit to English), (Limit to Article)	1.715
	"Property Tax", "Tax System", "Tax Rate", "Tax Revenue", and "Local Government"		287		227

Source: Research Data, 2024

On the SINTA website, researchers use a manual method, where they search for journals and sort them manually without using filtering assistance.

The qualitative data analysis technique in this study uses a systematic literature study or systematic literature review (SLR). Many people use a review method called a systematic literature review to combine existing literature in a field (Kraus et al., 2020). Systematic literature reviews (SLR) have become a standard tool in many fields of research. However, SLRs are usually presented less rigorously than other research methods. Systematic or structured literature reviews (SLRs) have become an established method in various fields (Sauer & Seuring, 2023). In this study, researchers used the SLR stages based on Kraus' research and went through 4 stages, namely: (1) planning the review, (2) identifying, (3) extracting and synthesizing data, (4) disseminating study findings. SLRs are basically made based on the research questions they want to answer. Regardless of the purpose of the SLR, there are general objectives, hypotheses, or questions that it discusses (Kraus et al., 2020).

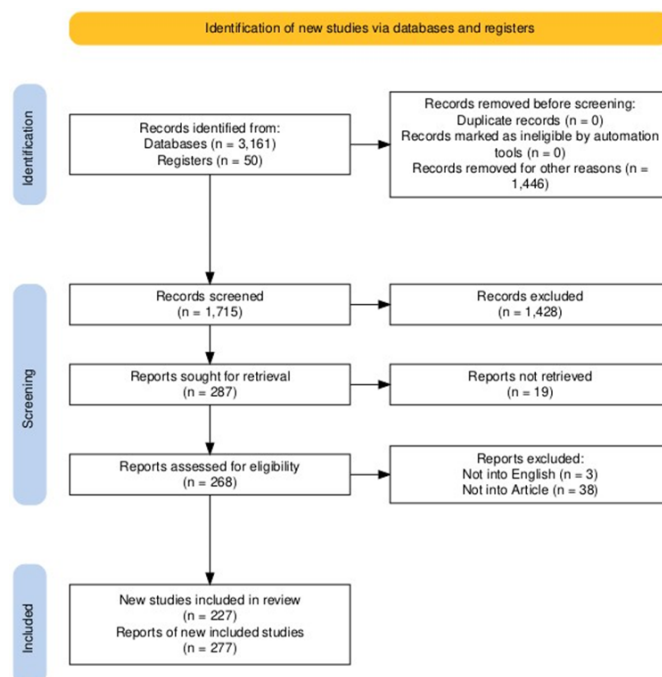
Then in quantitative data analysis using a bibliometric study approach and the VOSviewer tool. VOSviewer is a domain visualization tool based on citation analysis and depicts the relationship between sources in two-dimensional space. This diagram shows a map of literature dynamics and the paths connecting them, consisting of nodes and edges. This allows customization to support specific analyses (Arruda et al., 2022). The data used for bibliometric analysis in this study were taken from Scopus and Sinta using the Similarity Visualization Viewer (VOS), which is increasingly popular in bibliometric research because it offers an easy way to create and view bibliometric maps. By using this method, researchers can collect literature effectively and build reciprocal relationships between selected publications in the collected data (Kuzior & Sira, 2022). By utilizing VOSviewer, researchers can make more targeted decisions in their research and identify emerging trends in the scientific literature. VOSviewer can illustrate how authors, keywords, and publications relate to each other. Thus, it helps researchers understand the research landscape and determine research paths that can have a significant impact (van Eck & Waltman, 2023). The use of VOSviewer in this study as an analysis mapping with data collected through purposive sampling elimination and final data from PrismaSCR as data or articles to be mapped.

In the SLR method in stage 1, there is a protocol development and identification of needs for the review process. In this case, the needs referred to are journal articles or documents used. PRISMA is a collection of minimum items for reporting used in reviews and meta-analyses. Although Prisma focuses on reporting reviews evaluating randomized trials, it can also be used as a basis for reporting systematic reviews for various other types of research (Napitupulu, 2024). Transparent and replicable reports are produced by emphasizing and clarifying the refinement phases of the scoping review protocol preparation guidelines based on PRISMA-ScR. The PRISMA-ScR checklist is a general guideline for developing descriptions, both during the review protocol creation stage and the presentation of the results (Mattos et al., 2023). Therefore, in this study to assist in the preparation

of the final protocol or data to be used, researchers used the PrismaSCR tool. Referring to reference journals that use the scoping review method and the PrismaSCR tool.

## RESULTS AND DISCUSSION

The results of data collection using PrismaSCR are as follows:



**Figure 2. PrismaSCR Flowchart for Selected Source**

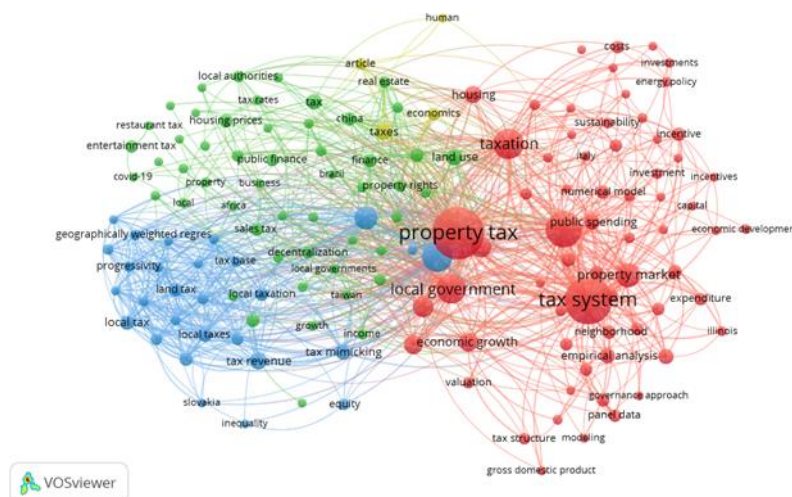
Source: Data processed by PrismaSCR, 2024

Based on the diagram, the researcher provides the following information:

- Identification: Records identified from, database is the number or results of journal searches on scopus . Meanwhile, registers are the number of journals that have been manually searched by researchers on SINTA.
- Screening: Records screened, journals that have gone through an initial screening process, namely searching for the keyword "property tax" with a range of 2000 - 2024, in English and also in the form of articles. Reports sought for retrieval, screening with additional keywords, namely " tax system, tax rate, tax revenue, and local government ". Reports assessed for eligibility, after the addition of keywords to help search, are screened again with years starting in 2000 and ending in 2024.
- Included: New studies included in review, journals that have been eliminated based on language and type, namely English and in the form of articles. Reports of new included studies, journal results in Scopus that have gone through the screening process plus journals from manual searches in SINTA.

So the final result of the data that will be used by researchers in this writing or research is 277 data. Where the journals in Scopus used are 227 and the SINTA journals are 50. Which when mapped by VOSviewer with network and overlay visualization will be attached as shown in the following image:





**Figure 3. VOSviewer Network Visualization of Collected Data**

Source: Data processed by VOSviewer, 2024

The following is a visualization produced by VOSviewer from the collected journal data. If dissected based on the clusters formed, there will be 4 clusters with 228 items. With the following description:

- Cluster 1 consists of 100 items, some of which are: property tax, public spending, tax system, tax reform, local government, economic growth, financial system, policy analysis, real estate market, taxation.
- Cluster 2 consists of 80 items, some of which are: decentralization, hotel tax, tax rates, income tax, local tax policy, restaurant tax, property tax rates, land value taxation.
- Cluster 3 consists of 34 items, some of which are: land tax, local tax, real estate tax, tax administration, tax revenue, tax base.
- Cluster 4 consists of 14 items, some of which are: tax burden, tax compliance, tax policy, tax law, tax morale, tax evasion.

Items can be grouped into collections, and these collections of items are called clusters. In VOSviewer, clusters are non-overlapping. That is, one cluster can have one item, and clusters do not necessarily cover all items on the map. As a result, there may be items that are not included in any cluster (van Eck & Waltman, 2023). The clusters map the development of research related to property tax topics related to tax systems and rates. The items involved are also companion topics that have been widely researched in relation to property taxes over the past 24 years. Meanwhile, when viewed from the year of publication, VOSviewer maps the results as follows:

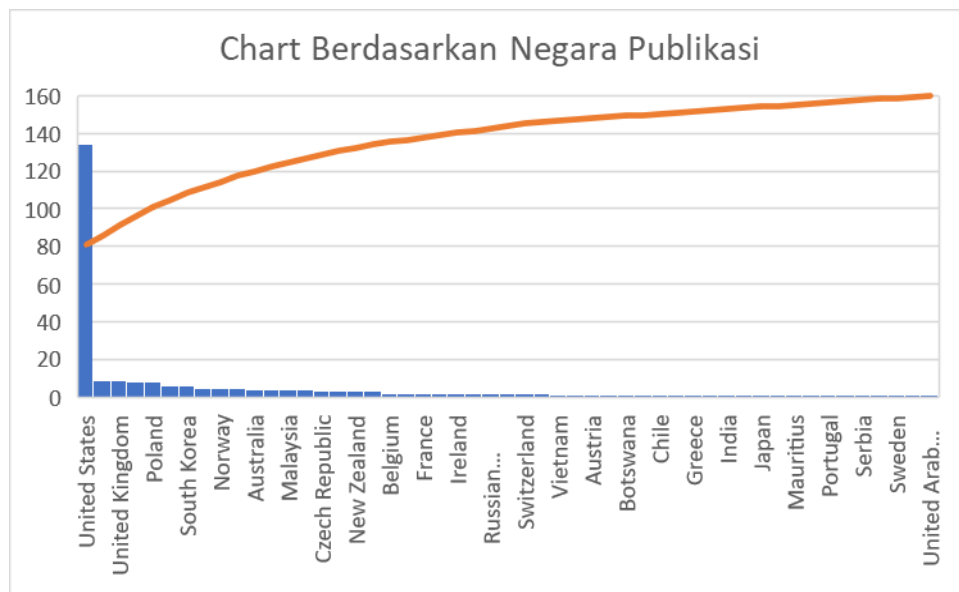


Overlay Visualization in VOSviewer describes the number of publications in a range of years based on collected journal data. This study uses the range of 2000-2024 which is calculated as the last 24 years. In VOSviewer overlay visualization, it is explained that if the color is lighter, the research related to the topic is still relatively new or recent. Meanwhile, topics with darker colors mean that the topic was studied in a fairly long time ago. However, this does not mean that topics with older years are no longer interesting to study. Because, in each country, the regulations and problems that occur are different and in this mapping, even though it uses a fairly long range of years, only a few countries are involved. This is due to the limitations of the sources or sources used by researchers, so that they cannot cover all countries in the world. Based on overlay mapping data, the number of journals published each year can be seen in effective options in the chart below:



**Assets : Jurnal Ilmiah Ilmu Akuntansi, Keuangan dan Pajak**

The development of research related to property tax related to the topic of tax rate systems and policies has increased significantly over the past 24 years. The research has increased drastically in certain years. However, if we look further for 24 years, only 277 journals have been published related to property tax. And this was mentioned by Anna in her research related to real property tax that property tax research is still relatively small (Vartašová et al., 2023). The following is the distribution of the number of property tax journal publications based on the country or region of publication:



**Figure 6. Journal Chart Based on Country of Publication**

Source: Research Data, 2024

Presented in the form of a chart and it can be seen that the country with the dominant property tax research is the United States and there is a very clear inequality. Countries with fairly good property tax research are developed countries where the population is quite large and the land is quite wide.

The systematic literature review in this study will discuss property taxes on the tax rate system and policy based on several published journals related to property taxes indexed by Scopus or SINTA. Based on Augustin's research, tax rates and law enforcement are complementary factors. Optimizing tax rates and law enforcement simultaneously will result in a 10% higher increase in revenue than optimizing them separately. This finding provides experimental evidence that low government law enforcement capacity sets binding limits on tax rates that maximize revenue in several developing countries, thus demonstrating the importance of increasing tax rates along with law enforcement to expand fiscal capacity (Bergeron et al., 2024). This idea is supported by Asma in her research which concludes that stakeholders and local government managers should pay more attention to the preparation of long-term plans and encourage the practice of property tax reassessment. Property tax reform can address the current situation of substandard reassessment activities. In addition, the study explains, compares, and interprets actual statistical data through figures and summarizes the challenges of property tax reassessment activities among local governments (Senawi & Osmadi, 2024). The increase and determination of tax rates certainly affect taxpayer compliance and tax revenues in each region. In addition, taxpayer compliance is also influenced by several other things, such as in a study that concluded that when there is a variable of life integration, our results help us understand how relationship integration affects worship integration (Andriani et al., 2021). Because, basically the obligation and compliance in paying taxes depend on each individual. At this stage,



several governments in various countries have begun to establish tax collection based on a digitalization system to facilitate the tax collection process.

Tax collection certainly has a different system of implementation in each country. In several studies related to the tax system, many countries have developed new systems in the collection process which was initially manual to digitalization. In Pakistan, the existing Land Administration System was upgraded to an integrated system (with an underlying unified and standardized Land Administration Domain Model framework) for land registration and mapping. Implementing a conclusive, digital and geospatially based Land Administration System is essential to rationalize land allocation for housing and prevent environmental degradation and agricultural losses. To achieve this, fundamental reforms are needed based on the recognition of the interaction between the old Board of Revenue and the contemporary Land Administration System. The anticipated system will be more realistic, integrated, regulated and competitive in the market. Computerization of land records to integrate aspects of land tenure, valuation, use and development to improve the overall functionality of the Land Administration System. Adopting a Land Administration Domain Model to improve efficiency and overall communication among various stakeholders of the Land Administration System (Ahsan et al., 2024). In addition, digital platforms can play a significant role in building the human resource capacity of local governments by providing online training and skills development. Such platforms can enable staff to acquire critical skills in areas such as strategic planning, financial management, project management, and data analysis, thereby enhancing their capacity to serve the public effectively (Monkam & Mangwanya, 2024). Based on some of the research that has been outlined, the tax system is certainly the most effective option for the government to act as an intermediary to society. Therefore, a tax system designed in accordance with key principles, such as the neutrality of fiscal measures, certainty, equity, or effectiveness of taxation, can help achieve economic balance. And in this context, which is reinforced by changes in the property sector, fiscal policy needs to be flexible enough to mitigate the impact of future national and international crises (Enăchescu, 2022). Based on some of the research described above, it explains that several countries have adapted digitalization in tax collection through the tax system. In this study, researchers can only conclude in outline according to the findings of the systematic results of the literature review.

## CONCLUSION

Overall, this study has shown that research related to property tax is still relatively small. However, as the years go by, research on this topic has also experienced significant development. Although research developments only occur in certain countries that have different tariff systems and policies. Views related to the importance of using a system in tax collection are the most widely researched topics. In addition, the policy on increasing property tax rates is still a hot issue to discuss or research.

In every research there are limitations, in this research the limitation that arises is the data source obtained by the researcher which is only through two sources. In addition, additional supporting keywords and the year range used by the researcher are limitations in this writing or research. However, this research has opened up opportunities for other researchers to further explore the development of research related to property taxes with the help of other keywords as mentioned in *the network visualization*.

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