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Analysis of The Factors Affecting Land Value to Determine NJOP (Taxable Value of Property) in Samosir Regency (a Case Study at Pangururan Subdistrict, Samosir Regency)

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Abstract: *The objective of the research was to find out the gap value between NJOP (Taxable Value of Property) of land area regulated by Local Revenue Office of Samosir Regency in Pangururan Subdistrict, Samosir Regency, and to analyze whether the factors affecting land value in determining NJOP of land area such as surface area, distance from business center, distance from government offices, and location or accessibility simultaneously had any influence on the land value at Pangururan Subdistrict, Samosir Regency. This is a quantitative research using statistical testing to analyze the data. The variables of this research consisted of Surface Area, Distance from Business Center, Distance from Government Offices and Location or Accessibility as the independent variables and Land Value as the dependent one. The research object areas were Siogung-ogung Village, Pasar Pangururan Village, Pardomuan-I Village, and Pintu Sona Village in Pangururan Subdistrict, Samosir Regency, North Sumatera Province. The results showed that there were 1,946 land area taxpayers in the 4 (four) research object areas and 95 (ninety five) of them were taken as the samples using Slovin formula. These samples were proportionally divided into the research areas, so there were 18 samples from Siogung-ogung Village, 24 samples from Pasar Pangururan Village, 33 samples from Pardomuan-I Village, and 20 samples from Pintu Sona Village. The results of F-test showed that simultaneously all variables had significant influence on Land Value with significance level below 0.05; and the variables that partially had significant influence on Land Value were Distance from Business Center and Location or Accessibility.*

Keywords: *Taxable Value of Property, Value Market of Land, Estimation Model of Market Value of Land*

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I. Introduction

One of the 1998 reform agenda that was intended to be achieved was the broadest granting of regional autonomy. Regional autonomy is the right, authority and obligation of the autonomous region to regulate and manage its own government affairs and the interests of its people or in other words is called decentralization of power or authority. As a consequence of the demands of the reforms that want regional autonomy to the widest possible extent, the central government is willing to decentralize its authority with the enactment of Law No. 22 of 1999 concerning Regional Government, and also Law No. 25 of 1999 concerning Balance between Central and Regional Finance. During its development the government re-approved the Law No. 32 of 2004 concerning Regional Government to perfect Law No. 22 of 1999, with consideration not in accordance with the times.

The provision of broad autonomy to the regions is directed at accelerating the realization of community welfare through improving services, empowerment, and community participation. Besides that, it is also directed at increasing regional competitiveness based on the potential possessed by a region.

The presence of a new law concerning regional government, namely Law No. 23 of 2014 concerning Regional Government, is an improvement of Law No. 32 of 2004, where government affairs between the Central and Regional Governments became increasingly clear. In Law No. 23 of 2014, it can be seen that regional government affairs funded by one type of balance fund, namely general allocation funds, including concurrent government affairs, both compulsory and elective affairs such as matters in the fields of education, health, labor, land, and affairs other matters are submitted to areas where these functions form the basis of the implementation of regional autonomy (Lainsamputty, 2015).

With regional autonomy, the Central Government provides funding for both matters of choice and obligatory matters for the Regional Government, including General Allocation Funds, Special Allocation Funds,

Revenue Sharing Funds, and others. Furthermore, the main characteristic that shows an autonomous region capable of autonomy lies in the regional financial capacity.

The granting of authority to autonomous regions must have the ability to manage their own finances, especially being able to explore adequate sources of income to finance the administration of the region. Dependence on Central Government assistance must be as minimal as possible so that the Regional Original Revenue must be a greater financial source, supported by the Central and Regional Financial Balance policies as a basic prerequisite in the state governance system.

In exploring the potential sources of the region to increase Regional Original Revenue, the Regional Government can manage natural resources, collecting taxes and regional levies, etc. But in this study the author focuses on the discussion of taxes, especially those related to the determination of the Tax Object Selling Value which is one of the bases of the Land and Building Tax collection.

Tax is one of the sources of state revenue which is very important for the implementation and improvement of national development, which is the implementation of the Pancasila which aims to improve the prosperity and welfare of the people. Thus the taxation system continues to be refined or reformed, tax collection is intensified, and tax officials must also be capable and clean so as to realize a large role in national development (Niapele, 2014).

Land is one of the tangible properties that is very sensitive to development. Rapid development in an area has led to an increase in demand for various properties in the property market. With the increase in demand, property prices tend to increase. With the development of an area for certain purposes such as industrial or commercial development, the price of land in that area automatically tends to increase.

Physically, land can be defined as the surface of the earth together with the body of the earth below. Therefore, for those who benefit from the earth and the natural wealth contained in it, it is obligatory to surrender some of the enjoyment that they obtain to the State through Taxes (General Section of Law No.12 of 1985 amended by Law No.12 of 1994 concerning Land Taxes). and Building). The tax imposed on those who benefit from the earth and the natural wealth contained therein is the Land and Building Tax.

The basis used to impose Land and Building Tax is the Tax Object Selling Value. NJOP is the average price obtained from buying and selling transactions that occur naturally, and if there are no buying and selling transactions, NJOP is determined through price comparisons with other similar objects or new acquisition value or substitute Selling Value. NJOP is stipulated every three years by the Minister of Finance, except for certain regions set every year according to the development of the region, especially if the area experiences progress in the economic value of the land. NJOP is determined based on the average price of a sale and purchase transaction, so that in the implementation of imposition of PBB in the field, NJOP can be higher or lower than the sale and purchase transactions conducted by the community.

It can be imagined how much the value of the UN revenue potential loss if it stagnates in two or even five years while the growth of the property market is always increasing along with the price increase. In view of the foregoing, the Samosir District Revenue Agency needs to immediately reformulate the basic tax imposition rules for property transactions, namely the value of transfer of rights to land and or buildings not only based on NJOP or deed value but must be according to real value or reasonable price in accordance with assessment by the Regional Revenue Agency of Samosir Regency. The determination of fair market prices may be able to use instruments such as the Minister of Finance Decree on Classification of the Determination of the Selling Value of Tax Objects as the United Nations Imposition which was previously better known as the UN Classification Decree (PMK Number 150 / PMK.03 / 2010). In the Classification Decree, which can be named SK Fair Value Market Indication Property or whatever the name may be, it contains at least information or benchmark zones of land value, especially in the development areas of a city or district.

In addition to land value zones also classified the value of buildings according to type, use (residential property or commercial property). The standard information can also directly state the name of the road, zone, type of property (land, house, apartment, shop, house, type) etc. which are deemed necessary as a reference in correcting the appropriateness of prices for certain property or real estate transactions. The value of a building should also be classified with an indication of the value of new or replacement development costs as a reference in the imposition of VAT on building activities themselves. The indicative value of the fair price of the building can refer to the Director General of Taxes Regulation Number 25 of 2012 (PER-25 / PJ / 2012) or by List of Building Component Costs (KEP-533 / PJ / 2000). One thing that is not less important is the classification of the fair rental value of property in each zone as a supporting instrument to determine the amount of Final Income Tax on the lease of land and / or buildings.

From the data of the Regional Financial and Asset Revenue Service of Samosir Regency in 2016 above, it can be seen that the stipulated NJOP of the Earth is not uniform, even though the tax object is on the same road but consists of several different earth classes. Thus, market data which is a reference in the analysis of the Average Indication Value as the basis for determining NJOP land is still not accurate. In determining the land NJOP there is an attraction between technical rules and public confidence, so there is doubt in applying

land NJOP analysis in accordance with market value, causing a gap between NJOP land set with the existing market value.

II. Theoretical Review

2.1 Land and Building Tax Theory

The definition or definition of tax has been raised by tax experts, among others: Mangkoesoebroto (1993), giving the understanding that tax is a levy which is a government prerogative, the levy is based on the law, which levies can be imposed on the tax subject which there is no remuneration that can be demonstrated immediately. Tax is a contribution to the state (which can be imposed) which is owed by those who are obliged to pay according to regulations, with no return, which can be directly demonstrated and the use is to finance general expenses related to the duty of the state that administers the government.

2.2 Objects and Tax Subjects

A type of tax must be clear what is the object and who is the subject. Because the tax is stipulated by law, the tax object is also included in the law which regulates it, including the object and subject of Land and Building Taxes.

Land and Building Tax is a tax imposed on the earth and / or buildings regulated under Law Number 12 of 1994 concerning Land and Building Taxes as explained in Law number 28 of 2009 concerning Regional Taxes and Regional Levies. The Law number 28 of 2009 says that the object of tax is the earth and / or its building (article 2). The next law in article 1 explains (authentic interpretation), that the earth / waters are and the body of the earth is underneath.

In determining the earth / soil classification, the following factors must be considered:

a. Location;
b. Designation;
c. Utilization;
d. Environmental conditions and others.

2.3 Registration of Tax Objects and Tax Subjects

In order to capture taxpayers or to identify the number of taxpayers there are two things that can be done by the Directorate General of Taxes, which in this case is carried out by the Office of Regional Revenue Agency Samosir Regency as the implementing unit, namely registering and collecting tax objects and subjects.

In principle, every taxpayer who has fulfilled subjective and objective requirements in accordance with tax laws and regulations, is obliged to register with the Regional Tax management office whose working area includes residence (for Individual Taxpayers) or domicile (for Corporate Taxpayers) to be recorded as a taxpayer and to him to be given a Regional Taxpayer Identification Number and / or Regional Tax Object Number. Taxpayers are individuals or entities, including taxpayers, tax cutters, and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations.

Subjective requirements on PBB-P2 are individuals / entities that actually have rights to the earth and / or benefit from the earth, and / or have, 20 UN-P2 General Guidelines for controlling and / or obtaining benefits from buildings. Objective requirements in PBB-P2 are earth and / or buildings that are owned, controlled, and / or utilized by individuals or bodies, except areas that are used for plantation, forestry and mining business activities.

2.4 Data Collection of Tax Objects and Tax Subjects

Data collection is an attempt by the local government to inventory objects and taxpayers. Data collection on PBB-P2 objects and subjects is carried out by Dispenda / DPPKAD using the SPOP / LSPOP form and carried out at least for one village / kelurahan administration area, using / selecting one of the four alternatives as follows:

a. Data collection with delivery and monitoring of SPOP returns. This alternative data collection can only be carried out in regions / regions which generally do not / do not have maps, are remote areas, or have relatively small UN potential.
b. Data collection with identification of tax objects. This alternative data collection can be carried out in regions / regions that already have a line map / photo map that can determine the relative position of tax objects but do not have UN-P2 administrative accounting data.
c. Data collection by verification of tax object data. This data collection can be carried out in regions / regions that already have line maps / photo maps and already have administrative records of PBB-P2 in full.
d. Data collection by measuring the tax object area. This alternative can be carried out in regions / regions that only have sketches of village / kelurahan maps (for example from the Central Bureau of Statistics or other agencies) and / or line maps / photo maps but cannot be used to determine the relative position of tax objects.

2.5 Assessment of Tax Objects

In determining NJOP as the basis for PBB-P2, assessment activities are carried out. Based on Law 28/2009, NJOP is the average price obtained from buying and selling transactions that occur fairly, and if there are no buying and selling transactions, NJOP is determined through price comparison with other similar objects, or new acquisition value, or NJOP substitute. NJOP includes the selling value of the earth's surface (land, inland waters, and the sea of the Regency / City) and / or buildings attached to it.

2.6 Land and Building Assessment

Valuation is a process of determining value, both value for the market, value for investment, value for insurance, value for tax or type for other valuation purposes, from a property at a certain valuation date.

To conduct an assessment to obtain an NJOP which is the basis for the use of the United Nations by always referring to the Indonesian Assessment Standards and Professional Appraisal Code of Ethics for Appraisers Professional Indonesia, there are 3 commonly used value approach methods, namely:

a. Market Data Approach
b. Cost Approach
c. Income Approach

2.7 Determination of the Tax Object Selling Value

Based on the technical guidelines for the Land and Building Sector Administration of Rural and Urban Tax Directorate General, namely Director General of Tax Decree Number KEP-533 / PJ. / 2000 concerning Registration Guidelines, Data Collection and Assessment of Objects and Land and Building Tax Subjects for Base Formation and Maintenance Tax Object Information Management System Data, there are 4 stages in the NJOP determination mechanism, namely:

1. Market Data Collection Phase
2. Phase of Data Analysis and Determination of Framework of Tax Object Classification
3. Stage of Determining the Average Indication Value in the Field
4. Stage of NJOP Legislation

2.8 Theory of Land Value and Prices

Hidayati and Harjanto (2003) state that value is what should be paid by a buyer or accepted by the seller in a transaction, and price is what is finally approved. Value and price are different, but both can be the same. Factors that cause differences and similarities between value and price are fairness factors, namely:

a. A seller who is worthy and has the right to sell his property.
b. A capable and feasible buyer is willing to buy the property.
c. There is enough time to bargain.
d. There is enough time to show the assets sold to the market.
e. Prices do not change or fluctuate within a certain period of time.
f. Not considering special offers (for example between children and fathers, between parent companies and subsidiaries and so on).

III. Materials and Method

3.1 Type of Research

This research is a quantitative descriptive research, where the approach used in this study is based on a survey approach. Singarimbun (1995) states that, survey research is a study that takes a sample of one population and uses observation and interviews as a tool for collecting basic data and collecting data on factors related to research variables, in which the research conducted is descriptive, namely to knowing or describing the reality of the event studied so as to make it easier for the author to obtain objective data in order to find out the factors that influence the value of land in the Land / Land NJOP, and to find the difference in value between the Land / Land Tax Object Value Regional Revenue Agency Samosir Regency with Land Market Value in Pangururan District, Samosir Regency.

According to Sugiyono (2015) data analysis techniques in quantitative research use statistics. There are two kinds of statistics used for data analysis in research, namely descriptive statistics and inferential statistics. Descriptive statistics are statistics used to analyze data by describing or describing data that has been collected as it is without intending to make conclusions that apply to the general or generalizations. Whereas inferential statistics (often called inductive statistics or probability statistics) are statistical techniques used to analyze sample data and the results are applied to the population. This statistic is called probability statistics because the conclusions applied to the population based on the sample data are probability. A conclusion from the sample data that will be applied to the population has the chance of error and truth (trust) expressed in terms of percentage (Sugiyono, 2015).

3.2 Location and Time of Research

This research was conducted in Pangururan Subdistrict, Samosir Regency, and only in 3 (three) villages and 1 (one) village that had good regional development, namely Pintusona Village, Pangururan Market Village, Siogung-ogung Village, and Pardomuan I. Village. conducted from January 2017 to March 2017. This research takes ± 3 (three) months starting in January 2017.

3.3 Research Populations and Samples

In quantitative research, the population is a generalization area consisting of objects / subjects that have certain quantities and characteristics determined by researchers to be studied and then conclusions drawn (Sugiyono, 2015).

The population in this study is the entire Earth NJOP of Taxpayers (WP) which is determined and issued by the Regional Revenue, Finance and Asset Service which is currently the Regional Revenue Agency of Samosir Regency and all land parcels located in Pangururan Sub-District which includes the Pintusona Sub-District, Pangururan Market District, Siogung-ogung Village, and Pardomuan Village I. Stages in the sampling design process consist of: 1) defining the target population, 2) determining the sample frame, and 3) determining the number of samples and simultaneously determining how to draw sample members.

Based on data from the Samosir District Revenue Agency in 2016, it was found that the number of taxpayers whose NJOP had been established was 1,946 tax objects, of which 407 were in the Sorong Sona Village, 675 were Pardomuan-I Villages, 495 were the Pasar Pangururan Villages. and Siogung-Ogung Village as many as 369 samples. To simplify research in obtaining primary data because the population is very large, it is necessary to withdraw the number of samples that can represent the entire population. The sample was divided proportionally between the locations of the object of research, of which there were 20 samples in Pintu Sona Village, 33 samples of Pardmouan-I Village, 24 samples of Pasar Pardomuan Village and 18 samples from Siogung-Ogung Village.

3.4 Data Analysis Method

This study uses descriptive qualitative analysis method to determine the existence of relationships between dependent variables and independent using inductive statistics correlation with multiple regression analysis. The qualitative descriptive objective in this study is to provide a systematic, factual and accurate description of certain facts.

a. Descriptive Analysis

Sugiyono (2015) explains that qualitative research methods are research methods used to examine natural objects, where researchers are key instruments, while data collection techniques are conducted by interview methods, data analysis is inductive, and the results of qualitative research emphasize meaning rather than generalization.

b. Multiple Linear Regression Analysis

Path analysis is an extension of multiple linear regression analysis, or path analysis is the use of regression analysis to estimate causal relationships between variables (causal models) that have been predetermined based on theory (Singarimbun, 1995).

The path analysis model is used to analyze the pattern of relationships between variables with the aim of knowing the direct or indirect effects of a set of independent variables (exogenous) on the dependent variable (endogenous). The path analysis model used is a pattern of causal relationships. Therefore the research formulation in the path analysis framework only revolves around the independent variable (X_1, X_2, ..., X_k) influencing the dependent variable Y, or how much direct, indirect, and total influence or simultaneous set of independent variables (X_1, X_2, ..., X_k) to the dependent variable Y. Hypothesis testing using t test, F test, r squared test.

IV. Results and Discussion

4.1 Descriptive Analysis

The processing of statistical data starting with descriptive statistics can then be continued with inductive statistics.

Descriptive statistics is the process of collecting, presenting and summarizing various characteristics of data in an effort to adequately describe the data (Santoso, 2003).

All processes or efforts to make raw data more meaningful are the objectives of descriptive statistics. Descriptive statistical data from research on land market data show that with a sample size of 95 in Pintu Sona Subdistrict, Pangururan Market District, Pardomuan-I Village and Pintu Sona Village, it was found that the

minimum land value indication was Rp.100,000 / M², indicating maximum value is Rp.2,600,000 / M² and an indication of the middle value of land is Rp.1,068,947 / M².

V. Results and Discussion

Results

t-test

To determine the effect of each independent variable, namely Land Size (X1), Distance to Business Center (X2), Distance to Government Center (X3) and Road Type or Accessibility (D1) to the dependent variable Land Value (Y) then used T test (Partial).

Table 1. t-test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1185160.141	126574.657		9.363	.000
	Luas Tanah	-386.564	345.251	-.090	-1.120	.266
	Jarak Pusat Bisnis	-520.254	136.216	-.409	-3.819	.000
	Jarak Pusat Pemerintahan	-413.202	259.202	-.180	-1.594	.114
	Jenis Jalan	408539.791	124498.142	.282	3.281	.001

a. Dependent Variable: Nilai Tanah

Source: Research Result, 2017

Based on Table 1. it can be seen that only partially X2 (Distance to Business Center) with a significance value of 0.000 and Road Type or Accessibility (D1) Variables with a significance value of 0.001, still below the 0.05 significance level which gives a significant effect on the dependent variable Y (Land Value). While the variable X1 (Land Size) with a significance value of 0.266 and variable X3 (Distance to Government Center) with a significance value of 0.114 above the 0.05 significance level does not have a significant effect on the dependent variable Y (Land Value).

VI. Discussion

Land Value as the dependent variable in this study is the center of attention of the community in activities relating to real estate. An object is said to have a value if the object is beneficial to humans. The value of land obtained by the people who buy and sell the object is the amount of money obtained which is equivalent to the benefits provided by the existence of the object of the land after seeing the surrounding economic aspects.

Land value is a measure of the ability of the land to produce something that directly provides economic benefits. Value is interpreted as meaningful of an item or object. This means that something or object will have value for someone if the item / object gives meaning or meaning to that person. Value is an opinion of the economic benefit of asset ownership, or the price most likely to be paid for an asset in exchange, so that value is not a fact.

a. Effect of Land Size

Based on the results of the research partially, the Land Area variable does not have a significant effect on Land Value, with the t-test we can see the significance value from the calculation is 0.266. This result is different from the study of Siswanto (2006) where the land area has a significant influence on the determination of the Land Tax Object Selling Value in Bandung City.

For the value of Standardized Coeffients, where the Beta value of the variable Land Area is -386,564, this means that the wider the land will reduce the value of the land, meaning that land with a smaller area is more expensive per M².

The area of land that is smaller or in the form of plots is preferred by the community at the research location, where the cost of acquiring land assets is cheaper than the costs incurred for owning a wider land, this can lead to an attraction for land that has a larger area to be less than the land of the lot.

In a study conducted by Siswanto (2006) it was also found that land area did not significantly influence land value, this study entitled Analysis of factors that influence land value in Wedi District, Klaten Regency. This proves that the wider land area does not necessarily make the land worth selling high.

b. Effect of Distance to Business Center

The operational definition of the Distance to Business Center variable in this study is to measure the effect of the height or low value of the land on the distance or proximity of the object of research with the business center as a market attraction at the research location. The assumption is that the further the location of the business center of the research object, the economic rent value of the object will be smaller. If seen from the results of the calculation of the t-test the significance value of the Distance to the Business Center in this study is 0,000 or below from the required 0.05 level of significance.

The results of this study support the research from Siswanto (2006) where the land area has a significant influence on the determination of the Selling Value of the Land Tax Object in the City of Bandung. While for the results of calculation of Standardized Coeffients, where the Beta value of the Distance to Business Center variable is -520,254, meaning that the farther away the location of the object of assessment from the business center will decrease the value of the land.

A business center that is a concentration of economic activity in a region where certain retail and business activities occur. The business center in this study is distinguished based on the area of the village or kelurahan at the observation location. Business activities that occur in an area will affect supply and demand for land demand. This is due to the limited land area or relatively fixed land area, but the human need for land ownership tends to increase so that the land has economic value, while land use is influenced by physical characteristics and facilities. So that the land needs of the centers that become business activities will have a higher economic value than land that is physically not in the area, this makes the Distance to Business Center variable can have a positive and significant influence in determining the value of land at the research location.

c. Effect of Distance to Government Center

The distance to the center of government referred to in this study is the distance of the object of assessment from the land under study to the government service center that serves social, economic, cultural and political life in a particular area.

Based on the results of the research partially the variable Distance to the Government Center does not have a significant effect, but still gives an influence on the increase in land values because the results of the empirical model have a positive value. Where the results of the calculation of the significance of the variable distance to the center of government on the dependent variable is 0.114, this result is above the required level of significance of 0.05, meaning that if the distance to the central government increases by one unit it will add a land value of 0.114 units. The results of this study are different from Sutawijaya (2004) in the study of Tax Object Selling Value in the City of Semarang, where the variable distance to government services has a significant influence.

Based on interviews with the community or respondents, respondents' interest in owning assets in the form of land near the center of government is not so large compared to the business center, because respondents consider the investment issued to be almost the same, while the economic value produced is not very large.

d. Effect of Road Type or Accessibility

The type of road or accessibility in this study to explain the location of research objects is on the road in the condition of the main road or in the alley, where the dummy variable type of road or accessibility in the main road location is given a value of "1" the alley is given a value of "0".

The proportional location of the land is the location of land where accessibility is easily accessible. Whereas land that is less proportional or less proportional in accessibility will have an impact on the lack of market interest in these assets.

The results of this study indicate that the significance level of the calculation results from the research data is 0.001, this result is below the required level of significance of 0.05. Partially this variable has a significant effect on the land value variable. And, the results of the calculation of Standardized Coeffients, where the Beta value of the Road Type or Accessibility variable is 408539,791, meaning that the position of the valuation object on the main road will positively affect the value of the land. The results of this study support the Danik study (2012) where the location of land has a significant influence in determining the selling value of tax objects in South Tangerang City.

Based on observations in the field, from the market data of land offerings obtained that the location of land located on the main road not within the alley has a tendency for higher land values per M^2, this is because good accessibility will provide more economic value and high demand.

e. Gap Analysis of Earth Value (Land) Government Determination, Field Observation and Research Result Regression Model

Comparison of stipulated land data, land market data and results of empirical studies (regression models) based on 4 research variables, namely land area, distance to business center, distance to the center of

government and location (accessibility), as presented in the data explained that indications of market value for all locations the results of observations indicate that the value of land or land taxation from the government is still lower than the market data observed. Indications of land value based on the regression model produced when compared with the land value of government determination also shows the value of land values far from indications of land values from the regression model, but there is a decrease in land value indications compared to market data observed in Pangururan Market and Pardomuan Village I, besides that, there was an increase in indications of land value from the results of the regression model with market data on field observations in Siogung-Ogung Sub-District and Pintu Sona Sub-District.

VII. Conclusion and Suggestion

5.1 Conclusion

Based on the research that has been done by the authors, it can be concluded several points regarding this research. These are:

1. There is a significant difference in land value data in the land determination data by the Regional Revenue Agency of Samosir Regency with land market data from field observations and determination of indications of land values with regression models of research results. From the land market data and the results of testing the empirical model, the results of the study show that the value of land (earth) in the government position is lower, so there is potential for potential loss of land and building tax revenues.
2. The empirical model of the results of this study explains below for the research locations in Siogung-Ogung Sub-District, Pangururan Market Village, Pardomuan-I Village and Pintu Sona Village, that the Distance to Business Center Variables and Road Type or Accessibility Variables are the variables that have the most influence significant to Land Value Variables in the study location, while the Variable Land Area and Variable Distance to the Government Center or community service center did not have a significant influence in this study.

5.2 Suggestion

Based on the results of research conducted by the author to PT Pegadaian Kanwil I, the suggestions that can be given by the author are as follows:

1. Samosir Regency Government in this case the Regional Revenue Agency to conduct individual assessments rather than mass assessments as has been done so far, and to place human resources who are experts in the property sector or asset management to determine the Tax Object Selling Value. Thus, market data which is a reference in the analysis of the Average Indication Value as the basis for land NJOP determination is more accurate.
2. The Samosir Regency Government, specifically the Regional Revenue Agency of Samosir Regency, pays more attention to the distance to the business center and accessibility to the value of the land in determining the Tax Object Selling Value.
3. For academics, especially for future researchers who will conduct research in this research area it is recommended to add variables or other factors that can affect land values such as the type of certificate, road width, land topography and others. This is because the 3 factors in this study are land area variable, distance to business center, distance to government center and road type or accessibility dummy variable that has Adjusted R^2 of 0.441, which means that the 4 variable percentages above indicate an indication of Land Value 44.1%, the remaining 55.9% can be influenced by other factors not mentioned in this study.

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