



Participation of City Communities in Paying Land and Building Taxes in the Rural and Urban Sectors (PBB-P2)

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ABSTRACT

Land and Building Tax (PBB) has an important role in supporting the development and administration of local government. However, low community participation can hinder the achievement of the maximum potential of this revenue source. This study aims to analyze the factors that cause the unoptimal participation of urban communities in the payment of Land and Building Tax (PBB) in Kuningan District. This research method uses a qualitative approach with descriptive research type. Data collection techniques were conducted through field studies with interviews, which were supported by data analysis. The research location is in Kuningan Sub-district, Kuningan Regency. The results of this study identified socio-economic, administrative, and psychological factors and found regulatory factors to be the cause of low community participation in PBB payments. This research also provides recommendations regarding efforts that need to be made to optimize the level of urban community participation in PBB payments in Kuningan Sub-district.

Keywords: Community Participation, Land and Building Tax

INTRODUCTION

The availability of Original Regional Income (PAD) is the capital of a region to carry out regional development. Development will develop and run well if various resources are managed appropriately and correctly (Sopannah et al., 2023) . Kuningan Regency's original regional income mostly comes from regional taxes and the one that makes the biggest contribution is PBB (Land and Building Tax) (Pradana, 2023) .

Land and Building Tax (PBB) according to Suandy (2016:485) is a tax imposed on tax objects in the form of land and/or buildings (Lestari & Hadi, 2022) . It can be concluded that Land and Building Tax is a tax levied on ownership of land or buildings by a resident in an area or area with provisions set by the local government (Kamaroellah, 2017) .

This tax is regulated in Law Number 12 of 1985 concerning Land and Building Tax and has been amended through Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. According to this law, regional taxes are mandatory contributions to autonomous regions or regions that are owed by individuals or entities that are coercive based on law without receiving direct compensation and are used for regional needs for the greatest prosperity of the people (Sinaga, 2018) .

Since the delegation of management of Land and Building Tax in the Rural and Urban Sectors from the Central Government to the Kuningan Regency Government in 2014 as mandated in Law no. 28 of 2009, PBB has become a potential source of income (Afandi & Afandi, 2018) .

In Kuningan Regent Regulation No. 75 of 2017 concerning Guidelines for the Implementation of Land and Building Tax Collection in the Rural and Urban Sectors. Chapter IV Article 37 indicates that the sub-district head is a facilitator in implementing PBB collection in his area. This includes coordinating, assisting with outreach to the community, as well as providing facilities for the smooth distribution of SPPT and the smooth collection of PBB. So the role of the sub-district head in achieving PBB payment targets is very large.

Kuningan District, which is regionally located in the center of Kuningan City and has authority over 10 (ten) Subdistricts and 6 (six) Villages, should be a benchmark for the success of achieving the target for realizing Land and Building Tax, but in reality, Kuningan District is the only District that has a low percentage of achieving its tax realization target. This can be seen in the following table:

Table 1 Data on the Percentage of Realization of PBB-P2 Tax for Districts in Kuningan Regency

No.	District name	Year		
		2021	2022	2023
1.	Dharma	100.12	99.53	100.3
2.	Kadugede	93.22	97.76	82.9
3.	Nusaherang	100.31	100.24	100.17
4.	Ciniru	100.22	100.13	100.12
5.	Hantara	100.05	100.13	99.95
6.	Selajambe	99.96	100.01	100.03
7.	Subang	100.01	100.13	100.05
8.	Cilebak	100.06	100.19	100.1
9.	Ciwaru	100.32	100.13	98.86
10.	Karangkacana	100.31	100.28	99.32
11.	Cibingbin	100.21	100.14	98.9
12.	Cibeureum	100.41	100.68	100.51
13.	Luragung	100.35	100.05	99.14
14.	Cimahi	100.15	100.13	98.34

No.	District name	Year		
		2021	2022	2023
15.	Cidahu	108.63	101.33	99.59
16.	Kalimangosteen	98.74	98.96	98.39
17.	Ciawigebang	100.21	100.4	99.09
18.	Cipicung	100.55	99.89	99.2
19.	Lebakwangi	99.71	99.88	98.09
20.	Maleber	99.84	100.39	99.61
21.	Garawangi	100.1	100.29	100.68
22.	Sindangagung	100.69	100.96	100.77
23.	Brass	73.63	78.03	69.3
24.	Cigugur	92.7	90.32	81.3
25.	Kramatmulya	100.35	101	99.93
26.	Jalaksana	97.34	99.21	99.33
27.	Japara	100.51	100.21	100.32
28.	Cilimus	99.61	100.22	98.63
29.	Cigandamekar	99.72	99.29	99.86
30.	Mandirancan	100.95	100.91	96.3
31.	Pancalang	99.13	99.74	98.73
32.	Pasawahan	100.24	99.84	101.14
	Average	99.01	99.08	97.47

Source: Data from Revenue Sector II, Kuningan Regency Regional Revenue Management Agency

As previously explained, Kuningan District is a District which is regionally located in the center of Kuningan City which is considered a potential tax area, especially Land and Building Tax compared to other Districts, however this is not in line with the Land and Building Tax collection which has not been able to reach 100 %. The following is data on the realization of land and building tax in sub-districts and villages in the Kuningan District area for the last 3 (three) years:

Table 2 Data on the Percentage of Realization of PBB-P2 Tax in Kuningan District

No.	Subdistrict and Village Names	Year		
		2021	2022	2023
1	Cibinuang	61.99	85.5	74.14
2	Citangtu	70.02	80.91	61.6
3	Karang Tawang	68.29	100.11	67.53
4	Winduhaji	52.16	86.05	84.39
5	Brass	69.01	78.86	72.37
6	Purwawinangun	67.7	77.41	69.5
7	Cigintung	89.35	89.54	79.49
8	Cijoho	68.6	71.74	66.49
9	Windusengkah	94.96	89.3	100.29

No.	Subdistrict and Village Names	Year		
		2021	2022	2023
10	Chiporang	66.06	69.08	57.99
11	Ancaran	36.78	45.61	36.49
12	Kedungarum	78.82	83.27	79.16
13	Cirendang	56.88	77.18	69.38
14	Awirarangan	66.26	75.57	71.59
15	Kasturi	72.57	78.72	59.36
16	Padarek	99.87	93.73	87.83
	Average	69.37	80.16	71.10

Source: Kuningan District Data

Of the 10 (ten) sub-districts and 6 (six) villages, there are two sub-districts and one village whose achievement of the PBB-P2 payment realization target is at the lowest rate compared to other sub-districts and villages, these three areas are Ciporang, Cirendang and Ancaran Villages.

Literature Review

Previous Research

Fepi Febrianti in her research entitled "Community Participation in paying Rural and Urban Land and Building Tax (PBB-P2) in South Sumedang District," investigates the obstacles that become factors that cause the level of community participation in paying PBB, namely weak personal awareness, incomplete information, availability of free time, and economic capacity. Using an inductive descriptive research method, the study tested Cohen and Uphoff's theory (in Dwiningrum, 2011:51).

Prisma Anugrah in her study entitled "Community Participation in Making Rural and Urban Land and Building Tax Payments in Palaran District, Samarinda City" used qualitative research methods to test Cohen and Uphoff's theory (in Nugri, 2005: 323). The results of this study indicate that the factor causing the level of community participation in paying PBB is the lack of awareness or responsibility due to ignorance of the procedures for paying taxes.

Concept of Land and Building Tax (PBB)

Land and Building Tax (PBB) is a tax imposed on the ownership or utilization of land and/or buildings on it. According to Law Number 12 of 1985 concerning Land and Building Taxes, this tax has an important role in increasing local revenue which is used for infrastructure development and public services (Sulistiyowati, 2018). Public services are part of the effort to realize government programs to be appropriate and appropriate in society. One of the government's efforts to improve the quality of public services is through e-government (electronic government), namely information where the use of technology can make it easier for people to access information about public services. So that in its implementation, e-government is expected to meet all the demands of the community to get services that are easy, fast, effective and efficient (Nariyah Hery et al, 2023: 218).

Meanwhile, according to Mardiasmo (2018), Land and Building Tax (PBB) is one type of local tax imposed on land and buildings based on the Tax Object Sale Value (NJOP). Efficient and transparent administration in PBB management is essential to ensure compliance and community participation. Based on the Kuningan Regent Regulation number 75 of 2017, Land and Building Tax for Rural and Urban Sectors, hereinafter abbreviated as PBB, is a tax on land and / or buildings that are owned, controlled and / or utilized by individuals or entities except areas used for plantation, forestry and

mining business activities. Waluyo's (2017) opinion on Land and Building Tax is that a fair and equitable taxation policy greatly affects the effectiveness of PBB collection. Policies that consider the ability to pay taxpayers will increase tax revenue and community participation. This is known as the Theory of Taxation Policy.

From the concepts of Land and Building Tax, it can be concluded that Land and Building Tax (PBB) is a tax imposed on the ownership or utilization of land and/or buildings based on the Tax Object Sale Value (NJOP), which has an important role in increasing local revenue for infrastructure development and public services. Administrative efficiency and transparency in PBB management is essential to ensure compliance and community participation. The implementation of e-government can facilitate access to information and improve the quality of public services. A fair taxation policy that considers the taxpayer's ability to pay will improve the effectiveness of PBB collection and community participation.

Definition of Community Participation

Community participation in the context of public policy, including tax payment, is the active involvement of citizens in processes that affect them. According to Arnstein (1969) in the Ladder of Citizen Participation theory, participation consists of several levels, ranging from non-participation, tokenism, to citizen power.

Effective participation requires awareness, knowledge, and a sense of responsibility from the community (Huntington, 2014). The Social Participation Theory presented by Zain (2016) states that public participation in tax payments is closely related to social awareness and citizen responsibility. Social participation is a reflection of individual involvement in activities related to the public interest.

Meanwhile, the Economic Participation theory presented by Mardiasmo (2019) explains that economic participation refers to the active role of the community in economic activities, including tax payments. The level of income and economic conditions of the community greatly affect their ability and willingness to participate in paying PBB.

From these definitions, it can be concluded that community participation in public policies including tax payments is the active involvement of citizens in processes that affect them. Effective participation requires awareness, knowledge and responsibility. However, participation in the economic sphere is influenced by the level of income and the willingness to pay taxes.

The Concept of Urban Society

In The Communist Manifesto, Karl Marx describes urban society as the center of capitalist dynamics, where the bourgeois class controls the means of production and dominates the economy and politics. The city symbolizes rapid industrial development but also deep social inequality. Workers or the proletariat, who work in bourgeois-owned factories and companies, experience exploitation and oppression. Marx saw the city as a place where class conflict became highly visible, triggering the class consciousness of the proletariat and the potential for radical change in the order of society.

Louis Wirth in his book *Urbanism as a Way of Life*, describes urban society as a social environment characterized by high population density, wide social diversity, and more formal and fragmented social interactions compared to rural society. Wirth emphasizes that city life creates a unique way of life, where individuals interact more frequently with strangers and different groups, which in turn shapes more rational and less personalized patterns of behavior. Urban societies tend to experience rapid social change, with high social and geographical mobility, and social relationships based on economic interests and professional specialization.

Manuel Castells, in *The Urban Question*, sees urban society as the main arena for social and economic conflicts that reflect the dynamics of capitalism. Castells emphasizes that cities are not just physical spaces but also products of broader social and economic processes. Castells argues that the structure of cities and urban life is heavily influenced by relations of power and production, where dominant classes control resources and infrastructure to maintain their power. Cities become places where tensions between the collective needs of society and the private interests of capitalists are realized, creating class struggles that underlie social change.

From these three theories, the characteristics of urban society can be identified as follows:

- a. **Economic and Social Class Inequality:** Urban society displays significant economic inequality between the dominant bourgeois class and the marginalized proletariat as understood from the perspective of Karl Marx.
- b. **Social Diversity and Interaction:** Cities are characterized by wide social diversity and more formalized and fragmented social interactions, where individuals often interact with strangers and different groups, as asserted by Louis Wirth.
- c. **Complexity of Social and Political Structures:** Cities are complex arenas where power structures, economic production, and complex social dynamics interact, creating tensions between economic interests and class conflicts, as per Manuel Castells.

Factors Affecting City Community Participation in Paying Taxes

According to research conducted by Suryadi (2019), the factors that influence public participation in tax payments include:

- **Socio-economic:** The level of education and income of the community.
- **Administrative:** Ease of access and quality of tax administration services.
- **Psychological:** Public awareness and knowledge of the importance of taxes.

Nurmantu's (2013) opinion on factors affecting community participation is that social factors such as education level, tax awareness, and economic factors such as income, employment, and economic stability, greatly affect community participation in paying PBB. Specifically for tax compliance, Siti Resmi (2017) emphasizes that tax compliance is influenced by taxpayers' perceptions of the fairness of the tax system, ease of payment procedures, and services from tax authorities. High compliance will increase community participation in PBB payments. Since Land and Building Tax is a source of revenue, the factor presented by Gruber (2016) on Public Finance Theory explains that good and transparent public finance can increase public trust in the government, which in turn increases participation in tax payments, including PBB. When people see that the taxes they pay are used for the public good, they are more likely to participate.

There are also Trust and Transparency factors conveyed according to Darussalam and Septriadi (2017), public trust in the government and transparency in the management of tax funds greatly affect public participation. Transparent and accountable policies increase citizen trust and participation. While the Taxation Management Theory presented by Erly Suandy (2014) suggests that good tax management, which includes an adequate information system, simple procedures, and good service from tax officials, can increase public participation in paying PBB.

This research aims to find out what factors cause the level of community participation not being optimal in paying Land and Building Tax in the Rural and Urban sectors (PBB-P2) in Kuningan District. Apart from that, this research also aims to find out what efforts can be made to optimize the level of community participation in paying Land and Building Tax in the Rural and Urban sectors (PBB-P2) in Kuningan District.

It is hoped that the results of this research can contribute to the development of the concept and science of Public Administration, contribute ideas in solving problems for the research object and for all parties directly involved and as a recommendation to local governments to increase community participation in PBB payments.

RESEARCH METHODS

This research uses a qualitative approach method with descriptive research type. A qualitative approach was chosen because the aim of this research was to explore and understand complex phenomena involving people's perceptions, attitudes and experiences regarding the payment of Land and Building Tax (PBB). This type of descriptive research is used to systematically, factually and accurately describe the facts and characteristics of the object being studied based on the results of interviews, investigations and observations. The research location is Kuningan District, Kuningan Regency, which was chosen because it has a level of community participation in PBB payments that is not yet optimal, so it is relevant to be the object of this research. Data collection techniques in this research included in-depth interviews with 13 sources, including sub-district heads, sub-district heads/village heads, PBB officers, the community as active and inactive taxpayers, the head of Regional Revenue Management Agency (Bappenda), and the head of government. In addition, a field study was carried out with direct observation to observe the conditions and practices of PBB payments by the community and collect secondary data such as reports from the Regional Revenue Management Agency of Kuningan Regency. Data analysis was carried out using qualitative techniques which included data collection, data reduction, data presentation in the form of structured narratives and tables, and drawing conclusions. The results of the analysis are expected to identify factors that influence community participation in PBB payments and provide recommendations for optimization.

RESULTS AND DISCUSSION

Factors Causing Not Optimal Community Participation in Paying PBB

The results of the research with a focus on Suryadi's (2019) opinion regarding several factors that cause not yet optimal community participation in paying Land and Building Tax (PBB) are as follows:

1. Socioeconomic Factors.

There are many factors that can be categorized as socio-economic factors, namely:

- **Education.**

The taxpayer's education can influence the taxpayer's attitude in paying land and building tax. This is related to understanding the meaning of tax, the benefits of tax and the importance of community participation in paying taxes.

A taxpayer who does not actively pay taxes with a junior high school background as an informant said that he did not understand PBB and considered it a contribution that had to be paid every year but did not understand the type of contribution and only paid through Mr. RT.

The sub-district head as a key informant believes that low levels of education affect community participation in paying PBB. According to him, this is caused by a lack of understanding by people who are less or uneducated regarding the use of PBB in development. Differences in education levels between communities cause variations in understanding of PBB payments which in turn results in varying participation from the tax paying community (Dulkiah, 2020) .

- **Income**

Kuningan District, which is in the center of the district, has the characteristics of a city community. It can be seen from the existence of economic inequality among the population. There are groups of people who still have low incomes and therefore feel burdened by PBB payments. This was conveyed by a taxpayer who had not made PBB payments, saying that he had difficulty paying PBB because it was difficult to live on a daily basis.

This is in line with information from the sub-district head who said that there are some city residents who can be said to have high awareness of paying taxes but economically they are not yet able to pay so that this can also affect community participation in paying PBB.

Based on theoretical analysis with interviews with informants, the results showed that the level of education and income are socio-economic factors that have a big influence on community participation in paying PBB.

2. Administrative Factors

The factors that cause the PBB revenue target in Kuningan District to not be achieved from an administrative perspective are:

- **Access to Ease of Payment.**

Gradually, the tax payment system, especially Land and Building Tax, is improving due to increasingly advanced technological developments, digitalization is almost applied to fulfilling every human need, including payment of Land and Building Tax (Mayasari et al., 2022) . Apart from being able to make online payments via m-banking, payments can also be made in sub-districts and villages. For Kuningan Subdistrict, people who pay PBB to the subdistrict office are not subject to any administration.

Access to easy PBB payments must be socialized so that it can reach all levels of society effectively. From the results of interviews with informants, namely Ancaran Village Officials, information was obtained that the community seemed to need clearer information through socialization about PBB payments so that they really understand the importance of the community's role in paying PBB.

This is confirmed by the informant's statement from the Head of the Government Section in the Subdistrict as the sector which has the task of coordinating government activities, including monitoring sub-district and village PBB payments, who said that PBB socialization must be increased through communication language that is understood by the community which means encouraging people to pay PBB without having to feel burdened. So there must be innovation in outreach to the community.

- **Tax Officer's Attitude and Service Authority**

Tax officers are required to be able to show good attitude and service to the community, especially to taxpayers who need it.

A resident who became an informant said that the collector officers were considered to have provided good service to the community. However, there are also residents who say that after distributing the SPPT, tax officers should also immediately provide door-to-door collection services because they are busy, they don't have time to pay their own taxes.

This shows that good service from the collector officers influences the public in paying PBB. Collector officers who can provide good explanations and are more active in collecting taxes will increase public understanding of PBB.

Based on theoretical analysis by interviewing informants, the results showed that access to ease of payment has not been well socialized so that socialization regarding ease of PBB payments is needed. Meanwhile, matters relating to the attitude and authority of tax officials are quite good, although there are taxpayers who consider the service to be less than optimal, but this can be overcome by implementing technical guidance in the service sector.

3. Psychological Factors

Apart from the factors that have been mentioned, there are other factors in the form of psychological factors which are the cause of efforts to achieve the Kuningan District PBB payment target not being optimal. This factor is a psychological factor that occurs whether you realize it or not.

- **Citizen's awareness**

Taxpayer awareness is an important aspect in creating community participation in paying PBB (Suryani et al., 2023). Regarding taxpayer awareness, a village head said that the low level of awareness among city residents was basically because they did not understand the benefits of PBB which were actually used for development purposes, so they did not consider it an obligation but a burden.

This statement was also added by the sub-district head as the key informant who also explained that the low level of awareness in some communities was still the cause of the lack of participation in PBB payments. In general, they do not understand that paying PBB is a form of community obligation that can encourage the pace of development.

Similar information was obtained from the Head of Bappenda who stated that Kuningan District is in the city center but awareness of PBB taxpayers in the city is usually lower, unlike taxpayers in villages where it is a matter of pride to pay off PBB (Susilawati & Hidayat, n.d.). The proof is that the villages at the remote end of Kuningan in February, March and April have already paid off their PBB, while the Kuningan and Cigugur sub-districts in the Kuningan urban area have even gone through the year without paying off their PBB.

- **Public Knowledge about the Importance of Taxes**

Lack of public knowledge regarding the importance of taxes, including Land and Building Tax (PBB), is one of the causes of low participation in paying these taxes (Mulyatin et al., 2021). Even though village officials such as the RT Head have provided explanations, many residents still feel confused and do not understand their roles and responsibilities in the taxation system. This was known from the results of an

interview with a taxpayer. This ignorance often makes people feel less motivated to pay PBB because they do not see the direct benefits or impact on them or the surrounding environment.

Based on theoretical analysis, the lack of participation of urban communities in paying for PBB is due to a lack of awareness and knowledge about the benefits of PBB. So paying taxes is considered a burdensome burden.

Apart from the factors mentioned above, in the research, other factors were found that were the cause of the lack of optimal participation of city residents in paying land and building taxes in the sub-district, these factors are:

Regulations

According to the Big Indonesian Dictionary, regulation means regulation, regulation is a way to control humans or society with certain rules or restrictions (Falah et al., 2024) . From a public administration perspective, regulations are statutory provisions containing policies that regulate the order of life. Based on research, the form of policy that the public feels is lacking in paying taxes is determining sanctions and setting targets.

a. Determination of sanctions and incentives

A taxpayer as one of the informants said that the reason he did not pay taxes was because there were no burdensome sanctions, for him if he did not pay he would not get heavy sanctions and even if he paid he would not get any incentives (Setiawan, 2017) .

At another time, the Head of Bappenda in an interview stated that the provisions for sanctions are contained in Kuningan Regency Regional Regulation Number 1 of 2024 which states that taxpayers who do not pay taxes are subject to administrative sanctions in the form of fines of 2% per month of Regional Taxes and Regional Retributions, for which additional sanctions are imposed (Umboh et al., 2024). Formulated by the Regional Revenue Management Agency and will be regulated in subsequent regional regulations.

Regarding incentives, the Head of Bappenda added that if what is meant by incentive is reward, for the time being rewards or awards are given to Village Governments who are successful in accelerating PBB for their significant efforts in paying PBB in their area. Meanwhile, individual taxpayers who meet certain criteria will receive incentives in the form of door prizes.

b. Determination of Tax Rate Increases

One informant said that the reason he did not pay PBB was because he objected to the tax increase. The sub-district head said that in 2023 there would be an increase in NJOP (Tax Object Sales Value). This increase is the implementation of the Regent's Regulation policy in order to boost the achievement of target realization. However, as a result of this increase, many residents complained that they objected because it made PBB provisions bigger, causing community participation in paying PBB to decrease.

Regarding target setting, the Head of Bappenda stated that PBB target setting is a process that is open to everyone. After going through the checking stage, each target is set based on income figures from the Banggar (Council Budgeting Agency). In 2023, there will indeed be an increase in NJOP based on Kuningan Regent Regulation number 75 of 2017, but this increase is applied to land or buildings that have the potential to increase taking into account changes in the economy of an area.

However, the implementation of this tariff increase is felt by some people to be inappropriate because in the field there are still houses or buildings that have not been adapted to the new provisions, thus giving rise to social jealousy which has an impact on decreasing community participation in paying taxes.

From the results and discussion based on research regarding what factors cause the level of community participation in paying land and building tax to be less than optimal, it is concluded that apart from socio-economic, administrative and psychological factors, there are also other factors, namely regulations on determining sanctions and incentives and determining increases. Tax rates affect community participation in paying land and building taxes so that this has an impact on regional revenues which are capital for the development of Kuningan Regency.

Efforts to Optimize the Level of Community Participation in Paying for PBB

To optimize the level of community participation in paying Land and Building Tax, efforts that can be made include maximizing access to payments through digitalization, improving the quality of tax administration services, increasing socialization of the community's role in development through taxes, involving community participation in policy making.

CONCLUSION

The participation of the people of Kuningan District in paying Land and Building Tax (PBB) has not been optimal, so that the PBB revenue target for the area has not been achieved. There are various factors that influence community participation in PBB payments, including socio-economic, administrative, psychological and regulatory factors. Socioeconomic factors such as low education reduce understanding and participation in paying taxes, while low income becomes a significant economic obstacle in carrying out tax obligations such as PBB. From an administrative perspective, access to easy payments needs to be improved through more effective socialization, as well as the service attitude of tax officials who are less helpful when people encounter problems or are consulted. Psychological factors in the form of low public awareness of the importance of paying for PBB are one of the main obstacles, with the majority of people not fully understanding the benefits of PBB as a direct contribution to development, so they consider it a burden rather than an obligation that supports the development of infrastructure and public services. In addition, regulations governing the determination of sanctions and incentives as well as determining increases in tax rates can cause a decrease in the level of public participation in paying taxes, so that new, more effective policies are needed.

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