

## The Village Government's Contribution to Raising Community Awareness of Land and Building Tax Payment

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### Article Info

#### *Article history:*

Received January 8, 2025

Revised January 10, 2025

Accepted January 24, 2025

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#### *Keywords:*

The Role of Government  
Property tax

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### ABSTRACT

There are still a lot of people in Penengahan District who have not paid their taxes or who are paying them late. People don't pay because their economy is still in need, and they lack a sense of nationality, among other reasons. In order to remedy this, the Village Government must be able to take advantage of the area's land and construction tax potential and encourage taxpayers to fulfill their tax-payment duties. Leadership and governance are the theories that were applied in this study. Koiman (2009:273) defines governance as a set of social and political processes involving the government and society in a variety of areas pertaining to societal interests and government engagement in these interests. A qualitative approach was taken in this study. After doing observations, the researcher conducted interviews and provided documentation to back up her findings. The researcher collected five informants—three main informants and two support informants—by using purposive sampling to identify the informants. According to the study's findings, the village government plays a crucial role in helping those who are less aware of the value of taxpayers in Penengahan District by educating the public about paying taxes, offering advice, and simultaneously assessing tax receipts.

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## 1. INTRODUCTION

One of the key sources of revenue for the state is taxation. The 1945 Constitution's preamble declares that the state is required to ensure the welfare of the Indonesian people.

In light of this, as stated in the 1945 Constitution's preamble, the government is required to oversee and protect all aspects of Indonesian citizens' life.

Regional Original Income (PAD) is one type of regional revenue that can be used to ensure sustainable development in the area. PAD plays a significant part in funding regional development. The regional government collects regional taxes, which are then utilized to fund regional families. Regional taxes are necessary contributions to regions that are owing by persons or bodies under coercive legal requirements, without direct remuneration, and are used for regional purposes, as per Law No. 28 of 2009 regulating regional taxes and regional levies.

The district/city administration now has the ability to collect Land and Building Tax in the rural and urban sectors (PBB P2) following the passage of Law Number 28 of 2007 concerning Regional Taxes and Retributions. The tariff (0.5%) is multiplied by NJKP to get the amount of PBB owing. 20% of the NJOP (if the NJOP is less than 1 billion rupiah) or 40% of the NJOP (if the NJOP is worth 1 billion rupiah or more) is the taxable sales value. The Tax Payable Notification Letter (SPPT) details the total amount of PBB that must be paid in a single tax year.

One of the places with very attractive land and building tax potential is Penengahan District, South Lampung. In addition to having a sizable territory, South Lampung Regency offers natural resources. In order to enhance the welfare and development of South Lampung Regency, this fertile area has prospective Land and Building Tax (PBB) items that need to be managed effectively.

Due to numerous shortcomings in South Lampung Regency's land and building tax revenues, typically in PBB collections, unoccupied houses are still discovered, there are duplicate SPPTs (Tax Payable Notices), and there are taxpayers who are not paying their taxes. Similar to what occurred in Penengahan District, a large number of residents continue to fail to pay their land and building taxes on time. The following yearly payment information for citizens of Penengahan District, South Lampung Regency, illustrates this:

Tabel 1.1 Number of Taxpayers

No	Year	Number of Citizens Who Pay Taxes	Number of Citizens Who Do Not Pay Taxes	Number of Citizens Who Pay Taxes
1	2021	1.948	4.172	6.120
2	2022	2.077	3.921	5.998
3	2023	1.544	4.462	6.006

Source: Data processed in 2024

According to the aforementioned facts, a significant number of residents continue to fail to pay taxes or to pay taxes after the due date. There are a number of causes, including the absence of a sense of patriotism among the populace and the fact that some people do not pay since their economy is still in need. The Indonesian people must be made aware of the necessity to become taxpayers by fulfilling all of their responsibilities. Encouraging citizens to pay taxes will make it easier for the government to function, which will help the people who live in a successful and just nation realize their overall goals. Nonetheless, a large number of Indonesians are still unaware of their tax-paying responsibilities. In order to remedy this, the Village Government must be able to take advantage of the area's land and construction tax potential and encourage taxpayers to fulfill their tax-payment duties.

Because leaders play a crucial role in accomplishing organizational objectives, organizations truly require leaders. Therefore, a leader needs to be more knowledgeable or competent, act appropriately, be able to influence or guide people, make judgments, be

accountable, be skilled at communicating ideas, be prudent, protect, and inspire. able to approach his subordinates personally. A leader is someone who possesses the dispositions, skills, intuitions, and character attributes that enable him to set up circumstances in which his followers can cooperate to accomplish things. In the meantime, a number of experts have defined leadership as an action that motivates others or subordinates to cooperate in order to accomplish specific objectives. George R. Terry (2018: 57) asserts that leadership is a relationship that occurs within a person or leader, and that activities encourage people to collaborate knowingly in task relationships in an effort to freely accomplish collective goals. The leader executes the process in every reality. There are differences between leaders in the field of leadership. Terry (2018: 132) states that there are six categories of leadership kinds, which are as follows:

1. Individual leadership style. Every activity in this leadership method is executed through direct communication. The concerned leader carries out these directives either orally or in person.
2. A leadership style that is impersonal. Plans, directives, and supervision are all examples of policies that are carried out by subordinates or non-personal media.
3. A leadership style that is authoritarian. Typically, authoritarian leaders are diligent, serious, thorough, and well-organized. He operates under very specific rules, and his directives must be followed.
4. Democratic style of leadership. A democratic leader views himself as a member of his team and works with his team to ensure that everyone is accountable for achieving shared objectives. This includes include everyone in all planning, execution, supervision, and evaluation. Every member is viewed as having significant potential for reaching objectives.
5. A leadership style that is paternalistic. A fatherly effect on the group's relationship with the leader creates this leadership. As a father does for his child, the objective is to guide and protect.
6. Talent-based leadership styles (indogenous leadership). It typically originates from unofficial groups of individuals who may practice utilizing a system of competition. This can stimulate competition inside the group and typically result in the emergence of a leader who has vulnerabilities among the group members.

A leader needs to be physically strong and have a strong nervous system; understand the organization's direction and goals; be independent, multi-skilled, strong-willed, adaptive, humorous, alert (sensitive, honest, optimistic, brave, persistent), realistic, communicative, entrepreneurial, dare to take risks, intuitive, knowledgeable, highly motivated, imaginative, enthusiastic, friendly, integrity, technical expertise, decision making ability, intelligence, teaching skills, personality, and the ability to build good relationships with anyone.

Koiman (2009:273) defines governance as a set of social and political processes involving the government and society in a variety of areas pertaining to societal interests and government engagement in those interests. Governance refers to the systems, procedures, and establishments that allow citizens to express their concerns, resolve conflicts, and carry out their legal duties and rights. The process of managing public resources, ensuring the actuality of human rights, and providing services to institutions is known as governance.

According to Abdulsyani (2015: 94), a position can also be described as a set of different expectations that are planned by a person with a certain social standing. One way to define a role is as an individual's behaviors and attitudes that are tailored to their position in society. The government body in charge is the village government, also known as the village government overseeing regions at the village level. In accordance with governmental legislation, the village government organizes village government issues and the village consultative body manages and regulates the interests of the local community. Village

authorities or implementers who are responsible for carrying out tasks are typically referred to as village government. The process of performing the responsibilities of village authorities, which is divided into multiple steps, is known as village governance. In both scholarly writing and daily speech, the word "society" is most frequently used to describe the oneness of human life.

"Participate, participate" is the Arabic word for "community," according to Koentjaraningrat. A society is a collection of individuals who socialize or, to use scientific terminology, engage with one another. In Beni Ahmad Saebani's work, M.J. Herskovits asserts that society is a structured collection of people who live according to a particular way of life. According to J.L. and J.P. Gillin, society is the greatest group of people who share the same customs, behaviors, attitudes, and sense of belonging.

Mardiasmo (2016: 26) defines tax as a necessary payment to the state paid by an individual or organization under coercive legal requirements without obtaining direct remuneration. The money collected is utilized to fund the state's demands for the maximum prosperity of the populace. Land and/or buildings are the subject of land and building taxes. The earth in question is the surface of the earth's body, which is found in Indonesia's interior and sea, and can be either land or water. In contrast, the building in question is a technically complex structure that is permanently erected on land or in water. The sales value of the tax object (NJOP), which may vary annually, is taken into consideration when determining the basis for collecting land and building tax. Each year, the NJOP amount is decided. To prevent mistakes while paying land and construction taxes, this needs to be taken into consideration. For urban or district areas, the NJOP amount is established by a mayor's or regent's regulation; for the DKI Jakarta area, it is established by a governor's regulation.

## 2. METHOD

This study employed a qualitative research approach as its methodology. The researcher is the primary instrument in qualitative research methods, which are based on the postpositivist philosophy and are used to study the natural conditions of objects (as opposed to experiments). Triangulation (combination) is used in data collection techniques, inductive and qualitative data analysis is used, and the results of qualitative research place more emphasis on meaning than generalizations (Sugiyono 2017: 9). In order to produce precise data based on the facts in the field, this research approach was used. The South Lampung Regency's Penengahan District will be the site of this study. Because residents of Penengahan District continue to be ignorant and tardy in paying their Land and Building Tax, the author conducted study here. The South Lampung Regency's Penengahan District served as the research object for this study. Several village administrators and the residents of Penengahan District, South Lampung Regency, served as the research's subjects.

Sugiyono (2016:54) defines an informant or resource person in research as someone who possesses a wealth of facts and information on the issue and item under investigation, in order to be subsequently questioned about the research object. This study included a number of informants, including:

Table 2.1 Research Informants

No	Position	Total
1	Mr Camat	1 Orang
2	District PBB Treasurer	1 Orang
3	District PBB Administrator	1 Orang
4	Public	1 Orang
5	Public	1 Orang
<b>Total</b>		<b>5 Orang</b>

Source: Data processed in 2024

Research material is gathered via data collection procedures. The following data collection methods were employed in this study:

a) Notification

One method of gathering data for study is observation, which involves making firsthand observations in the field. In Penengahan District, South Lampung Regency, this method is utilized to track how the local government is helping the public become more conscious of the importance of paying land and construction taxes.

b) The interview

One method that is frequently used to get facts or information from an individual or group of individuals is the interview. One individual or a team of people known as interviewers may conduct interviews verbally or in writing. Interviews are frequently utilized in a variety of contexts, including case studies, research, and the hiring process. Interviews can be conducted for a variety of reasons, such as learning more about a person's background, clarifying previously received information, or learning about their thoughts or ideas on a certain topic.

c) Records

The documentation method used in this study is a data collection method that involves gathering and examining supporting documentation, such as photographs showing the names and numbers of employees, the structure, and statistical information about land and building tax payments. This method is used to get research-related written data. The last step is to use source triangulation to assess the data's validity.

### 3. RESULTS AND DISCUSSION

Under Penengahan District, South Lampung Regency, Penengahan District is an administrative regional division. As a district or municipal regional apparatus, it is the subdistrict head's domain of responsibility. The village head, who holds the rank of public servant, is in charge of the sub-district. Regional officials are responsible for providing community services in sub-districts. Among these are services related to Land and Building Tax payment.

Payments for land and building taxes can be done through Bank Lampung or directly in the District. However, payments can now be made online with Gopay OVO and Indomart or Alfamart. Payments for land and building taxes will be sent directly to the district, which will deposit the money into the bank and provide a receipt to the community. After that, Bapenda will receive the data. When the researcher performed the interview, Mrs. Siti, a village employee in the Land and Building Tax section, expressed this. He stated:

"The public can go straight to the sub-district or straight to Bank Lampung to make the payment, which is free. These days, you can do it online at Gopay and Indomart as well as at Alfamart. Additionally, in order to facilitate the sub-district payment flow, individuals visit the sub-district and are given a temporary receipt attesting to their payment of taxes, after which the tax funds are placed in the bank."

There are undoubtedly challenges in paying land and building tax, one of which is that many fail to make payments by the deadline. The community's own ignorance is the root cause of this. In addition, some people have lower incomes and are therefore less able to pay taxes. Thus, the researcher interviewed the PBB Treasurer of Penengahan District as well as the Head of the Village. "Typically, there are people who are naughty, in the sense

that they purposefully fail to pay taxes or pay them late," Mr. Budi stated. This results from a lack of patriotism and affection for the homeland.

According to patriotism, "the problem is that people are considered to be reluctant to pay taxes and unable to afford it." The village authority has imposed penalties on the community as a result of the difficulties in paying the Land and Building Tax. The penalties imposed are consistent with the central government's policies. The Head of Penengahan District communicated this, saying:

"All services they oversee in the sub-district, including residential and commercial ones, will be suspended if they are capable but intentionally misbehave and fail to pay. People who are requesting rights are connected to duties that have not been fulfilled. In the meanwhile, we shall petition the district authorities for assistance for those who are unable to pay."

A person's behaviors and attitudes that are tailored to their position in society are known as their roles. The village government's job is to educate the populace about paying building and land taxes, specifically:

1. The infrastructure and facilities for paying building and land taxes are provided by the government. Cash payments can be made directly to the sub-district office.
2. The village government assesses tax collections and offers suggestions.
3. In line with established laws, the village government offers assistance to those deemed less able to pay taxes.
4. The public is always advised by the government to pay building and land taxes on schedule.

The Village Head said in the interview that "The village government is here to make people aware of paying taxes, provide guidance and at the same time be able to evaluate tax revenues." KORLING, an environmental coordinator tasked with reminding and motivating individuals to pay land and construction taxes, is the village government's approach to dealing with those who are behind on their payments. In each location, Korling works with RT and RW before going to the houses of people who are late or fail to pay construction and land taxes.

Next, inquire about the challenges they faced when filing their taxes. In order to provide a relief letter that complies with central government regulation, KORLING will report to the village if it is believed that the community is unable to pay its taxes. The village government conducts outreach to those who are still ignorant of the significance of land and building taxes, emphasizing that paying taxes would help the community as a whole.

The following are the main reasons people pay land and building taxes:

1. Complete backing from the local administration, as demonstrated by community outreach. The money collected from taxes will also be used to create public facilities like health centers, fix roads, and other projects.
2. Making it simpler for consumers to pay by facilitating access to land and building tax payments, which may be made using mobile devices such the GoPay and OVO applications.

According to the aforementioned explanation, researchers interviewed members of the Penengahan village about the money they made from paying building and land taxes. He clarified: "Public amenities like repaired roads are among the advantages of paying land and building tax that I have so far experienced and benefited from. The village government also expedites correspondence management.

According to the Head of Penengahan District, the following are the reasons why land and building taxes are not being paid:

"We are not liable when residents pay taxes because they commit them to the RT, RW, or private citizens rather than the officials they have designated. In the event that it fails to reach the state, the SPPT remains hidden. That has frequently occurred, but if you have paid the tax to the police and the SPPT has not yet been issued, the officer will be chastised and reimbursed.

Thus, it is clear that the following are the impediments:

1. There is a low level of nationalism in society, which results in a lack of self-awareness.
2. There is a lack of confidence in the government, as evidenced by concerns that the state will not get the taxes paid.

According to the analysis's findings, the Penengahan administration plays the most important role in educating the public about paying land and building taxes in Penengahan District by offering guidance and direct payment options. In compliance with current regulations, the government also offers relief aid to those who are less able to pay land and building taxes.

#### 4. CONCLUSION

The aforementioned text leads one to the conclusion that a large number of people in Penengahan District continue to owe taxes or pay taxes after the due date. There are a number of reasons for this, including the absence of a sense of patriotism among the populace and the fact that some people refuse to pay it since their economy is still in need. In addition, others oppose to paying it for financial reasons.

Nonetheless, many Indonesians are still unaware of their tax-paying responsibilities, which must be promoted and instilled in them. The Indonesian people must be made aware of their responsibility to fulfill all obligations in order to become taxpayers, as this will help the government run more smoothly and help the people realize their overall goals of living in a just and prosperous nation.

The Penengahan District village administration is here to address this by educating the public about paying taxes, offering advice, and simultaneously assessing tax receipts. In addition, the government of Penengahan District is working to raise awareness of the importance of paying Land and Building Tax by offering guidance and direct payment options inside the district. In compliance with current regulations, the government also offers relief aid to those who are less able to pay land and building taxes.

#### ACKNOWLEDGEMENTS

Thank you to all parties who have provided support and contributions in the process of preparing and completing this research.

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