



## Analysis of Taxpayer's Compliance Level in Paying Rural Urban Land and Building Taxes (PBB-P2) in the Regional Revenue Agency of Padang City

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**Abstract:** This study aims to determine the level of taxpayer compliance for the Rural and Urban Land and Building Tax (PBB-P2) to local regulations and laws that apply in the city of Padang, discipline, responsibility, level of self-awareness of taxpayers. know the efforts to what affects the level of compliance as well as land and building tax receipts. The research on the level of taxpayer compliance in paying land and building taxes at the Padang City Regional Revenue Agency is a shared learning so that they can participate in providing support in development, increase self-awareness and participate in providing support for local government administration. The system applied in PBB-P2 tax is the Official Assessment system, namely a tax collection system that imposes the authority to determine the amount of tax owed to the tax authorities or tax officials as tax collectors. Sanctions imposed on taxpayers if they do not pay taxes are administrative sanctions in the form of a fine of 2% per month, an interest penalty of 2% every month and an increase of 25%. Legal Basis for Land and Building Tax in Rural Urban (PBB-P2), namely, Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. The level of taxpayer compliance in paying PBB-P2 taxes in the city of Padang seen from its realization is still relatively low, every year from 2017 to 2020 it has not exceeded the set target.

**Keywords:** Official Assessment System, Rural and Urban Land and Building Tax, local Tax.

### INTRODUCTION

Tax is one of the sources of state revenue and financing of a country. Taxes are one of the most potential state revenues, because the state's largest income comes from the tax sector. Increasing state revenue through tax revenue must have public awareness to pay taxes in accordance with applicable laws and regulations.

Based on the tax collection agency, there are two types of taxes, namely central taxes and regional taxes. Central tax is a tax collected and managed by the central government and

used to finance state expenditures. Regional taxes are taxes collected by local governments and used to finance regional expenditures.

The definition of Regional Tax in general is a mandatory contribution to the region that is owed by an individual or entity that is coercive under the law without receiving direct compensation and is used for regional purposes for the greatest prosperity of the people.

One of the taxes that affect regional income in addition to restaurant taxes, groundwater taxes, advertisement taxes and others is the Land and Building Tax (PBB). Land and Building Tax is a tax levied on land and buildings because of an advantage or a better socio-economic position for the person or entity that has a right to it or derives benefit from it.

The level of compliance of the public in paying taxes greatly determines the state's income, because taxpayer compliance has an effect on different environmental conditions in each country. The transfer of authority from the central government to regencies/municipalities regarding PBB-P2 includes the process of data collection, assessment, determination, administration, collection/billing and services. The tax subject is an individual or entity that can be taxed.

According to previous research by Nurpida Damanik in 2018 with the title "Taxpayer Compliance Level in Paying PBB-P2 Taxes at the Medan City Regional Tax and Retribution Management Agency" also discussed the Land and Building Tax in Rural Urban with various issues raised. with the conclusion that there is an influence between the understanding of the public or the taxpayer on the income or income of PBB-P2.

Further research was carried out by Agita Chintya Octavia Lumban Tobing 2019 entitled "Taxpayer Compliance Level in Paying PBB-P2 at the Regional Revenue Agency of Dairi Regency" which concluded that the level of taxpayer compliance in paying PBB-P2 in Dairi Regency for the last three years, in In 2016 the level of taxpayer compliance in paying taxes was 85.62%, in 2017 there was an increase of 12.73% from the previous year and in 2018 it again experienced a considerable decline, even though this was already a good achievement from the previous year - previous year.

Based on the explanation above, it is related to the importance of the role of Land and Building Tax for the continuity and smooth running of development and more intensive management in order to be able to increase public participation in financing development. This is what makes the writer interested in conducting research with the title **“Analysis Of Taxpayer's Compliance Level In Paying Rural Urban Land And Building Taxes (PBB-P2)”**.

## LITERATUR REVIEW

### Definition of Tax

Tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive in nature based on the law, with no direct compensation and is used for the needs of the state for the greatest prosperity of the people.

According to Prof. Dr. P.j.A Andriani, (2014:3) in the Indonesian Taxation book states that taxes are people's contributions to the State (which can be imposed) which are owed by those who are obliged to pay them according to regulations, without getting

performance back which can be directly appointed, and whose purpose is to to finance general expenditures related to the tasks of the State which administers the government.

From these understandings, it can be concluded that tax is a mandatory contribution that compels the community through the process of transferring wealth to the government to finance routine state expenditures with indirect rewards.

Broadly speaking, the characteristics contained in taxes according to Mulyo Agung SE, MM Indonesian Taxation (2014:16) are as follows:

1. People's Contribution to the State
2. Taxes are levied based on the law and its implementation can be enforced
3. In paying taxes there is no direct counter-achievement from the government
4. Taxes are levied by the state, both central and local governments
5. Taxes are intended for government expenditures
6. Taxes can also have a purpose other than budgetair, namely regulating.

### **Tax Legal Basis**

The legal basis for taxation is Article 23 of the 1945 Constitution which regulates State finances, especially Article 23A which reads, "Taxes and other levies that are coercive for the purposes of the State are regulated by law".

### **Tax Function**

There are two tax functions, namely the budgetair function (source of state finance) and the regularend (regulator) function (Resmi, 2019).

#### **a. Function of Budgetair (Source of State Finance)**

This means that taxes are a source of government revenue to finance expenditures, both routine and development. as a source of state finance, the government seeks to include as much cash as possible for the state treasury. These efforts have been carried out extensively and intensified.

#### **b. Regularend (Regulator) function**

Taxes have a regulatory function, meaning that taxes are a tool to regulate or implement government policies in the social and economic fields and achieve certain goals outside the financial sector.

### **Principles of Tax Collection**

According to Mardiasmo (2016:9), there are three principles used in tax collection, namely:

#### **1. Domicile Principle**

The state has the right to impose taxes on all income of taxpayers residing in its territory, both income originating from within and outside the country. This principle applies to domestic taxpayers.

#### **2. Source Principle**

The state has the right to impose taxes on income originating in its territory without regard to the place of residence of the taxpayer.

#### **3. Principles of Nationality**

The imposition of taxes is related to the nationality of a country. The principle based on the imposition of taxes for every person born and living in Indonesia. Also applies to foreign nationals who have lived in the territory of Indonesia for more than 1 year without ever leaving the country.

### **Types of Tax**

According to Mardiasmo (2016), the types of taxes are divided into three groups, namely grouping according to class, according to the nature and according to the collection agency.

#### **1. By Group**

- a. Direct taxes, namely taxes that must be borne by the taxpayer himself and cannot be charged or delegated to other people.
- b. Indirect taxes, namely taxes that can ultimately be charged or delegated to other people.

#### **2. By Nature**

- a. Subjective Tax, namely tax based on the subject, in the sense of paying attention to the state of the taxpayer.
- b. Objective tax, which is a tax based on the object, regardless of the taxpayer's personal condition.

#### **3. According to the Collection Agency**

- a. Central tax, which is a tax collected by the central government and used to finance state households.
- b. Regional Taxes, namely taxes collected by local governments and used to finance regional households.

### **Tax Collection System**

According to Mardiasmo (2018), the tax collection system is divided into three parts, namely:

#### **1. Official Assessment System**

A collection system that authorizes the government to determine the amount of tax owed by taxpayers. The characteristics of this system are:

- a. The authority to determine the amount of tax owed rests with the tax office
- b. Taxpayers are passive
- c. Tax payables arise after the issuance of a tax assessment letter by the tax officer

#### **2. Self Assessment System**

A tax collection system that authorizes taxpayers to determine the amount of tax payable. The characteristics of this system are:

- a. The authority to determine the amount of tax payable rests with the taxpayer who is owed
- b. The tax officer does not interfere in supervising the calculation of the amount of tax calculated by the taxpayer

#### **3. With Holding System**

The tax collection system is carried out by certain parties other than the taxpayer and the tax authorities appointed by the government based on the applicable tax laws and regulations.

## **Tax Grouping**

According to Mardiasmo (2018) the types of taxes are grouped into three parts, namely:

1. Taxes by Class
  - a. Direct Taxes, namely taxes which are imposed directly on taxpayers who receive income, cannot be delegated to other taxpayers.  
Example: Income Tax (PPh)
  - b. Indirect Taxes, namely taxes whose burdens can be delegated to other parties.  
Example: Value Added Tax (VAT)
2. Taxes by Nature
  - a. Subjective Tax, namely tax based on the condition of the subject.  
Example: Income Tax (PPh)
  - b. Objective tax, namely tax based on the object without paying attention to the taxpayer.  
Example: VAT and PBB
3. Taxes according to the collection agency
  - a. Central Taxes, namely taxes collected and managed by the central government and used to finance state expenditures.  
For example: PPh, VAT, PBB, Stamp Duty
  - b. Regional Taxes, namely taxes collected by local governments and used to finance regional expenditures.

## **Tax Rate**

The tax rate is a number or percentage used to calculate the amount of tax or the amount of tax owed.

There are four tax rate taxes, namely:

1. Fixed Rates  
Tax collection rates with a fixed nominal amount regardless of the amount used as the basis for taxation
2. Comparable Tax (proportional)  
Rates with a fixed percentage regardless of the amount that is the basis of taxation, and the tax that must be paid will always change proportionally according to the amount to be charged.
3. Progressive Rates (increasing)  
Rates with an increasing percentage if the amount on which the tax is based increases.
4. Degressive Rates (decreased)  
Rates with a decreasing percentage if the amount on which the tax is based increases.

## **Taxpayers**

Rural Urban Land and Building Taxpayers are individuals or entities that actually have a right to the land and benefit from the land, or have control over and benefit from the buildings.

There are several obligations and rights of taxpayers that must be carried out, including:

1. Taxpayer's Obligations

- a. Registering for a NPWP, if an individual already has income above the PTKP (non-taxable income) then it is mandatory to register to get a NPWP.
  - b. Obligations in the case of being examined, for example, must show or lend supporting documents requested by the audit team.
  - c. The obligation to pay, collect or withhold and report taxes owed.
  - d. The obligation to provide data, even for third parties including government agencies must provide data requested by the Tax Service Office.
2. Taxpayer's Rights
- There are several rights of taxpayers, namely:
- a. The right to overpayment of taxes, every reported taxpayer payment turns out to be an overpayment, it can be returned to the taxpayer.
  - b. The right to tax deductions, due to certain conditions or causes such as damage to land and buildings affected by natural disasters.
  - c. Rights during examinations, for example, the right to ask for an examination warrant, the right to ask for the identity card of an examining officer
  - d. The right to appeal and review the results of the examination.
  - e. The right to keep the confidentiality of the taxpayer's data.

### **Definition of Land and Building Tax**

Land and Building Tax is a tax levied on land and buildings because of the advantages and better socio-economic position for the person or entity that has a right to it or obtains benefits from it.

According to Law Number 12 of 1985 as amended by Law Number 12 of 1994, land and building tax is a tax of a material nature, which means that the amount of tax payable is determined by the condition of the object, namely, land/land or building.

Earth is the surface of the earth which includes land and inland waters as well as the sea in the regency/city territory.

Buildings are technical structures planted or permanently attached to land and water. Included in the definition of building are:

1. Highway
2. Swimming pool
3. Luxury fence
4. Sports venues
5. Shipyard, wharf
6. Luxurious garden
7. Shelters, water, gas and oil pipelines
8. Other facilities that provide benefits.

#### **Overview of Land and Building Taxes in Rural and Urban Sector (PBB-P2)**

##### **1. Definition of Land and Building Tax in Rural Urban Sector**

Based on Law No. 28 of 2009 article 1 paragraph (37), PBB-P2 is a tax on land and buildings owned, controlled or utilized by an individual or entity except for areas used for plantation, forestry and mining business activities.

##### **2. Legal Basis**

The legal basis underlying this Rural and Urban Sector Land and Building Tax are:

- a. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies.
- b. Padang City Regional Regulation on PBB-P2

### **Objects and Subjects of Land and Building Tax in Rural and Urban Sector**

The object and subject of land and building tax in the Rural Urban Sector are:

#### **Object**

1. The object of PBB-P2 is land and buildings that are owned, controlled and utilized by individuals or entities, except for areas used for plantation, forestry and mining business activities.
2. Included in the definition of building are:
  - a. Environmental roads are located in a complex of buildings such as hotels, factories, and their emplacements, which are an integral part of the building complex.
  - b. Toll road
  - c. Swimming pool
  - d. Luxury fence
  - e. Sports venues
  - f. Dock
  - g. Luxury garden
  - h. Oil, water and gas reservoirs
  - i. Tower

Tax objects that are not subject to Land and Building Tax in the Rural Urban Sector are tax objects that:

- a. Used by the government and regions for government administration,
- b. Used solely for profit,
- c. Used for graves, ancient relics, or the like,
- d. Are protected forests, tourism forests, national parks, and state parks that have not been encumbered with a right,
- e. Used by agencies or representatives of international institutions as stipulated by the Regulation of the Minister of Finance.

#### **Subject**

In Law Number 28 of 2009 Article 4, the subject of the Rural Urban Land and Building Tax is an individual or entity that actually has a right to the land/building and obtains the benefit of the land, or owns, controls, and obtains the benefit of the building.

#### **Land and Building Tax Rates for Rural and Urban Sector**

The rates for land and building taxes in the Rural-Urban Sector are set as follows:

1. For NJOP up to Rp. 1,000,000,000 (one billion rupiah) is set at 0.1% (zero point one percent) per year.
2. For NJOP above Rp. 1,000,000,000 (one billion rupiah) is set at 0.2% (zero point two percent) per year.

#### **Procedures for Payment of Land and Building Taxes in the Rural Urban Sector**

There are 2 ways to pay Land and Building tax (PBB-P2), namely, online and offline:



Online via ATM:

1. Select Payment menu
2. Select the tax menu
3. Enter the tax object number
4. Enter the year of PBB payment
5. Then information about the tax object, bill, and name will appear
6. Check carefully the identity and the principal amount of tax to be paid
7. If it is appropriate, press the pay button.

Offline:

1. Taxpayers pay taxes to the regional treasury, Nagari Bank or other designated payment places.
2. Tax payments using demand deposits, checks, or by transfer, can only be declared valid if they have been recorded.
3. Taxpayers who have made their tax payments are given a Deposit Receipt (STTS) as proof of tax payment,
4. Tax payments are made at once or in full,
5. The due date for payment and deposit of tax payable is no later than 6 (six) months from the date of receipt of the SPPT by the taxpayer.

## RESEARCH METHODS

Data collection methods in this study were obtained through field studies and literature studies. The field study was conducted at the Agency for Regional Development of Padang City, which is located at Jl. M. Yamin No. 70, Jao Village, North Padang District, Padang City, West Sumatra. Data collection techniques in three ways, namely by observation, documentation and Interview. The types of data used are qualitative data and quantitative data. Primary and secondary data sources to answer the existing problems used descriptive qualitative analysis method.

## RESULTS AND DISCUSSION

### Understanding or Awareness of Taxpayers on PBB-P2 in The City of Padang

Land and Building Tax in the Rural Urban Sector is one of the regional taxes that has considerable potential to increase Regional Original Income, especially the City of Padang regulated by Padang Mayor Regulation Number 4 Year 2013 About Instructions for Collecting Land and Building Tax Rural and Urban. It's just how the Regional Government optimizes its performance through good cooperation between the Regional Government and the sub-districts in the Padang City environment as well as good cooperation with the Taxpayer himself so that the Taxpayer is obedient in carrying out his obligations, namely paying taxes.

The Regional Government Law stipulates that each region has the right to collect regional taxes and levies, because regional taxes and levies are one of the regional revenues that can be developed according to the conditions of each region.

In the current era of Regional Autonomy, regions are given the authority to regulate and manage their own households, the aim of which is to bring government services closer to the community. Make it easier for the public to monitor and control the use of funds sourced from the Regional Revenue and Expenditure Budget (APBD).



Land and Building Taxes in the Rural Urban Sector have considerable potential to increase Regional Original Income (PAD), especially in the city of Padang. It's just how the local government can improve its performance through good cooperation between the Padang City Regional Revenue Agency and sub-districts in the Padang City area.

### Target and Realization of PBB Revenue in Rural Urban Sector in Padang City

**Table 1 Target and Realization of Land and Building Tax Revenue in the Rural Urban Sector at the Regional Revenue Agency of Padang City 2017**

| No | Description         | Target        | Realization   | %     | Rank |
|----|---------------------|---------------|---------------|-------|------|
| 1  | Bungus Teluk Kabung | 146.582.947   | 125.265.399   | 85.46 | 4    |
| 2  | Kuranji             | 1.227.421.158 | 1.025.116.202 | 83.52 | 5    |
| 3  | Koto Tengah         | 2.003.160.860 | 1.520.434.201 | 75.9  | 8    |
| 4  | Lubuk Begalung      | 861.590.487   | 791.863.030   | 91.91 | 2    |
| 5  | Lubuk Kilangan      | 390.359.615   | 310.659.361   | 79.58 | 6    |
| 6  | Nanggalo            | 433.985.524   | 389.951.819   | 89.85 | 3    |
| 7  | Pauh                | 508.087.801   | 371.885.434   | 73.19 | 10   |
| 8  | Padang Barat        | 245.388.519   | 117.468.607   | 47.87 | 11   |
| 9  | Padang Selatan      | 323.344.171   | 309.162.257   | 95.61 | 1    |
| 10 | Padang Timur        | 443.378.693   | 342.043.264   | 77.14 | 7    |
| 11 | Padang Utara        | 255.223.438   | 187.183.473   | 73.34 | 9    |
|    | Jumlah              | 6.838.523.213 | 5.491.033.047 | 80.3  |      |

Source: Regional Revenue Agency of Padang City

**Table 2. Target and Realization of Land and Building Tax Revenue in the Rural Urban Sector at the Regional Revenue Agency of Padang City 2018**

| No | Description         | Target         | Realization    | %     | Rank |
|----|---------------------|----------------|----------------|-------|------|
| 1  | Bungus Teluk Kabung | 1.720.180.867  | 1.632.886.237  | 94.93 | 3    |
| 2  | Kuranji             | 2.784.247.745  | 2.499.514.665  | 89.77 | 8    |
| 3  | Koto Tengah         | 10.384.745.849 | 6.292.206.758  | 60.59 | 11   |
| 4  | Lubuk Begalung      | 4.007.224.328  | 3.745.637.181  | 93.47 | 5    |
| 5  | Lubuk Kilangan      | 9.260.891.626  | 8.777.248.675  | 94.78 | 4    |
| 6  | Nanggalo            | 1.930.244.198  | 1.868.837.719  | 96.82 | 2    |
| 7  | Pauh                | 2.880.011.789  | 2.041.088.268  | 70.87 | 10   |
| 8  | Padang Barat        | 9.264.773.703  | 8.504.220.725  | 91.79 | 6    |
| 9  | Padang Selatan      | 6.727.218.705  | 6.642.474.119  | 98.74 | 1    |
| 10 | Padang Timur        | 4.436.467.301  | 4.051.301.222  | 91.32 | 7    |
| 11 | Padang Utara        | 5.907.734.244  | 4.990.297.822  | 84.47 | 9    |
|    | Jumlah              | 59.303.740.355 | 51.045.713.391 | 86.08 |      |

Source: Regional Revenue Agency of Padang City

**Table 3. Target and Realization of Land and Building Tax Revenue in the Rural Urban Sector at the Regional Revenue Agency of Padang City 2019**

| No | Description | Target | Realization | % | Rank |
|----|-------------|--------|-------------|---|------|
|----|-------------|--------|-------------|---|------|

|    |                     |                |                |       |    |
|----|---------------------|----------------|----------------|-------|----|
| 1  | Bungus Teluk Kabung | 1.919.253.261  | 1.862.634.902  | 97.05 | 2  |
| 2  | Kuranji             | 4.514.479.492  | 3.040.654.464  | 67.35 | 10 |
| 3  | Koto Tengah         | 11.514.479.492 | 6.830.143.192  | 57.75 | 11 |
| 4  | Lubuk Begalung      | 7.274.591.212  | 6.777.383.751  | 93.17 | 4  |
| 5  | Lubuk Kilangan      | 10.513.621.267 | 9.711.975.117  | 92.38 | 6  |
| 6  | Nanggalo            | 2.305.627.767  | 2.089.110.959  | 90.61 | 7  |
| 7  | Pauh                | 3.609.895.391  | 2.442.177.950  | 67.65 | 9  |
| 8  | Padang Barat        | 10.475.915.649 | 9.694.600.424  | 92.54 | 5  |
| 9  | Padang Selatan      | 7.273.688.955  | 7.135.770.959  | 98.1  | 1  |
| 10 | Padang Timur        | 5.492.850.550  | 4.741.350.441  | 86.32 | 8  |
| 11 | Padang Utara        | 6.773.887.392  | 6.374.629.226  | 94.11 | 3  |
|    | Jumlah              | 71.980.687.687 | 60.700.431.385 | 84.33 |    |

Source: Regional Revenue Agency of Padang City

**Table 4. Target and Realization of Land and Building Tax Revenue in the Rural Urban Sector at the Regional Revenue Agency of Padang City 2020**

| No | Uraian              | Target         | Realisasi      | %     | Rank |
|----|---------------------|----------------|----------------|-------|------|
| 1  | Bungus Teluk Kabung | 1.945.728.081  | 1.876.482.917  | 96.44 | 2    |
| 2  | Kuranji             | 4.685.953.418  | 3.510.196.869  | 74.91 | 9    |
| 3  | Koto Tengah         | 11.938.387.216 | 7.441.596.370  | 62.33 | 11   |
| 4  | Lubuk Begalung      | 7.687.700.969  | 7.002.975.422  | 91.09 | 3    |
| 5  | Lubuk Kilangan      | 10.624.762.083 | 9.518.732.847  | 89.59 | 5    |
| 6  | Nanggalo            | 2.402.957.797  | 2.092.217.926  | 87.07 | 7    |
| 7  | Pauh                | 4.543.378.935  | 3.008.889.000  | 66.23 | 10   |
| 8  | Padang Barat        | 10.848.428.621 | 9.613.819.968  | 88.62 | 6    |
| 9  | Padang Selatan      | 7.303.876.677  | 7.088.581.211  | 97.05 | 1    |
| 10 | Padang Timur        | 6.029.104.131  | 5.009.203.352  | 83.08 | 8    |
| 11 | Padang Utara        | 7.150.874.397  | 6.415.700.157  | 89.72 | 4    |
|    | Jumlah              | 75.161.152.325 | 62.578.396.039 | 83.26 |      |

Source: Regional Revenue Agency of Padang City

**Table 5. Percentage of Compliance Rate by Target and Realization**

| No | Fiscal Year | Target         | Realization    | Percentage |
|----|-------------|----------------|----------------|------------|
| 1  | 2017        | 6.838.523.213  | 5.491.033.047  | 80.3 %     |
| 2  | 2018        | 59.303.740.355 | 51.045.713.391 | 86.08 %    |
| 3  | 2019        | 71.980.687.687 | 60.700.431.385 | 84.33 %    |
| 4  | 2020        | 75.161.152.325 | 62.578.396.039 | 83.26 %    |

Source: Regional Revenue Agency of Padang City

Based on the table above, the level of compliance in 2017 to 2020, the receipt of Land and Building Taxes in Rural Urban Areas in Padang City each year has not reached the target. In 2017 PBB-P2 revenues only reached 80.3% and in 2018 revenues for PBB-P2 increased to 86.08%. In 2019 to 2020 PBB-P2 receipts again decreased every year to 83.26%,

this was due to a lack of awareness or disobedience of the public in paying PBB-P2 and the lack of government socialization to the community.

In 2019 to 2020 the lack of Land and Building Tax receipts was due to the pandemic. The impact of the pandemic on the realization of PBB-P2 receipts resulted in the community being less obedient as taxpayers due to community economic factors that were disrupted due to the pandemic.

### **Obstacles in Increasing Revenue from PBB-P2**

There are obstacles faced by the Regional Revenue Agency of Padang City in increasing land and building taxes, namely:

1. Lack of socialization to the public, so that people who lack knowledge about taxation do not understand the benefits of paying taxes.
2. Financial Burden, taxpayers who are in medium economic conditions or who are less well-off can be an obstacle in increasing taxpayer compliance in paying taxes coupled with the pandemic.
3. The number of taxpayers who manipulate their NJOP data by reporting only the land tax even though the land already owns or has a building built, only the land tax is reported.
4. Inaccurate data, such as there is a transfer of ownership/function tax objects

### **Efforts to Increase PBB-P2 Revenue in Padang City**

The Regional Revenue Agency of Padang City currently has an Online Regional Tax System (SOPD) application to make it easier for taxpayers to pay local taxes, namely the Tax Object Information Management System (SISMIOP). The use of this application aims to improve services by simplifying or accelerating services and meeting the needs of the people of Padang City in local tax matters.

In an effort to increase public awareness in paying taxes, it is necessary to do the following things:

1. Provide socialization to the public as taxpayers so that taxpayers know and can increase knowledge about the benefits and importance of paying PBB-P2.
2. To make payments easier, taxpayers can pay through a bank that has collaborated with The Regional Revenue Agency of Padang City, by post and through tax collectors who come to their homes.
3. Make an appeal to pay land and building taxes before maturity.
4. Provide good service to taxpayers so as to increase satisfaction for taxpayers in paying taxes
5. Provide counseling to the taxpayer community about the importance of carrying out taxpayer obligations and information about taxation.
6. Doing direct billing (door to door).
7. Carry out re-collection of data that can no longer be used or is no longer relevant.

### **Sanctions imposed on non-tax-compliant taxpayers**

According to the tax law, there are administrative sanctions, namely the payment of losses to the state in the amount of money or fines in accordance with tax rules. Administrative sanctions in the form of:

1. Penalties, taxpayers will be subject to a fine of 2% every month

2. Interest Sanctions, interest sanctions will be obtained if the taxpayer does not pay the tax within the specified time. The interest penalty that must be paid is 2% every month, calculated from the due date to the payment date. In 2020, the Padang City Government imposed a waiver of PBB fines from 2008-2019 to ease the burden on the community during a pandemic, meaning that at the time of payment, it was enough to pay the tax, there was no need to pay the fine.
3. Increase Sanction, this sanction is calculated using a certain percentage of the total tax that is not paid because the taxpayer does not provide the information needed in tax calculations. Sanctions increase by 25%.

## CONCLUSIONS AND SUGGESTIONS

### Conclusion

Based on research by analyzing the information and explanations obtained, it can be concluded as follows:

1. The legal basis for the Land and Building Tax in Rural Urban (PBB-P2), namely, Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, in accordance with these regulations the Regional Revenue Agency of Padang City in carrying out its duties adheres to these regulations.
2. The level of taxpayer compliance in paying taxes seen from the realization is still relatively low, in every year from 2017 to 2020 it has not exceeded the target that has been set.
3. In an effort to increase tax revenue at the Regional Revenue Agency of Padang City, namely by re-collecting tax objects, as well as validating taxpayer data so that in issuing SKPD (Regional Tax Assessment Letters) to taxpayers it is correct with a tax bill that is in accordance with tax potential.
4. The system applied to the PBB tax is the official assessment system.
5. The Regional Revenue Agency of Padang City currently has an Online Regional Tax System (SOPD) application to make it easier for taxpayers to pay local taxes, namely the Tax Object Information Management System (SISMIOP).
6. Sanctions Increase, this sanction is calculated using a certain percentage of the total tax that is not paid because the taxpayer does not provide the information needed in tax calculations. Sanctions increase by 25%.

### Suggestions

Based on the conclusions and descriptions that have been conveyed in the discussion, the following are some suggestions that the author can give:

1. To overcome the lack of awareness of the public or taxpayers in fulfilling their tax obligations, the tax authorities should conduct socialization, especially regarding land and building taxes through role models, print media and online.
2. The Regional Revenue Agency of Padang City should add officers who carry out the land and building tax collection process, so that the payment process is carried out by taxpayers more quickly.
3. Conducting outreach either directly or indirectly to the people of Padang City regarding taxation, especially PBB-P2

4. It is better if the tax officer at the Regional Revenue Agency carries out data collection in the field on registered or unregistered tax objects or subjects
5. For tax officers who are experts in PBB-P2 to be able to improve their performance so that PBB-P2 revenues are as expected.

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