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Analysis of Service Quality on Community Satisfaction of Bogor Regency BAPPENDA Taxpayers

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Abstract: This study aims to analyze the influence of service quality on taxpayer community satisfaction at the Regional Revenue Management Agency (BAPPENDA) of Bogor Regency. The research employed a quantitative approach using a survey method and Structural Equation Modeling Partial Least Squares (SEM-PLS) analysis. The measured dimensions of service quality include reliability, responsiveness, assurance, empathy, and tangibles, while community satisfaction serves as the dependent variable. The results indicate that the four dimensions of reliability, assurance, empathy, and tangibles have a positive and significant effect on community satisfaction. However, the responsiveness dimension does not show a significant influence. These findings suggest that information accuracy, staff professionalism, empathetic attitudes, and adequate service facilities are key factors in creating taxpayer satisfaction. On the other hand, response speed alone, without accurate resolution, is insufficient to improve public satisfaction. The implication of this study highlights the need to substantially enhance public service quality by strengthening reliability, transparency, and empathy to build a responsive and citizen-oriented tax administration system.

Keywords: BAPPENDA, Public Satisfaction, Service Quality, SEM-PLS, Taxpayers.

INTRODUCTION

The Preamble of the 1945 Constitution of the Republic of Indonesia mandates that the purpose of establishing the Republic of Indonesia, among others, is to advance the general welfare and educate the nation's life. The mandate implies that the state is obliged to fulfill the needs of every citizen through a government system that supports the creation of excellent public service delivery in order to fulfill the basic needs and civil rights of every citizen for public goods, public services, and administrative services (Law No. 25 of 2009). In principle, public service is a demand born from the community in order to obtain rights and proper treatment from the government apparatus (bureaucracy) in carrying out activities and maintaining its existence as a citizen and to meet the needs of the community (Rohayatin et al., 2017) . Therefore, public service is one of the tasks that must be carried out by government officials optimally in order to fulfill community needs to increase public satisfaction.

In reality, the implementation of public services carried out by government officials in various service joints, including those related to the fulfillment of civil rights and basic needs of the population, is still not as expected by the community (Azman., 2021) . This can be seen, among others, from the number of complaints, both those submitted directly to the head of the service unit and through readers' voices in various mass media. This condition is increasingly felt in remote areas of Bogor Regency, where distance and accessibility are the main obstacles for the community to get easy and fast services, including in local tax payments. A decrease in the quality of public services will have an impact on the level of public trust in the government (Rohayatin et al., 2017) . On the other hand, the *community* as the main element served has not provided effective control to become a driving element in efforts to improve the quality of public services.

According to Cashmere(2005) , service is an action or action of a person or organization to provide satisfaction to its customers or consumers. In general, service can be interpreted as an activity or action whose results are intended for the benefit of others, whether individuals, groups or communities. Public services are related to activities carried out by the government to meet the needs of the community in a good and quality manner as a consequence of the duties and functions of the services it carries out, based on the rights possessed by the community in order to achieve government and development goals.

Good service is very important in maintaining service quality because a good form of service can meet community expectations, because the community has a big role for comparison of satisfaction and quality evaluation standards. Public satisfaction is a comparison between people's beliefs about the services they will receive in the form of service quality. According to Tjiptono (2013), customer satisfaction or dissatisfaction is the reciprocal of the customer's response to the *discinfirmation* given between expectations and realization of the performance felt by the customer. Government agencies can find out the satisfaction of the community through the feedback provided so that it can become a benchmark in developing various services to increase customer satisfaction. With these various suggestions and input, the government can improve and improve services so that they can satisfy consumers. Efforts to improve the quality of service to the community are activities that are carried out continuously and continuously by all levels of state apparatus at all levels of service to the community by government officials who are continuously improved, so as to achieve the expected quality.

Therefore, public services must be implemented optimally through good quality public service performance because it has broad implications for the welfare of the community. This is done to anticipate public complaints or complaints that are often conveyed through social media. Some of the main problems faced include convoluted, inconsistent service procedures and mechanisms, limited facilities and inadequate facilities and infrastructure, apparatus that are not in accordance with their competence, low transparency of service costs, and unoptimal handling of complaints. Complaints that often arise from the public include the difficulty of tax payment procedures, limited online services in certain areas, and the lack of information provided by officers regarding more efficient payment mechanisms.

To determine the performance of government apparatus services to the community, it is necessary to assess the community's opinion of services through the preparation of a community satisfaction index. One of the activities in an effort to improve public services is to measure the Community Satisfaction Index as a measure of optimization of the performance of public services by government officials to the community, which refers to the General Guidelines for the Preparation of the Community Satisfaction Index for Government Agency service units based on the Decree of the Minister of Administrative Reform Number 25 of 2004.

The Bogor Regency Regional Revenue Management Agency (BAPPENDA) is one of the public services in charge of carrying out regional financial support functions led by a Head of Agency which is domiciled under and responsible to the Regent through the Regional Secretary. BAPPENDA has a strategic role, which on the one hand is in charge of managing local taxes and on the other hand is in charge of coordinating regional income and is responsible for the success of overall regional revenue. Local taxes regulated by BAPPENDA consist of hotel tax, restaurant tax, entertainment tax, billboard tax, street lighting tax, non-metal mineral and rock tax, parking tax, groundwater tax, rural and urban land and building tax, and land and building acquisition duty.

Bogor Regency had the largest revenue for three consecutive years with more than 9 trillion Rupiah. This revenue is greater than Bandung, Bekasi, and Karawang. This is supported by the large area of Bogor Regency, which reaches 2,710 $km^2$and ranks as the fourth largest area in West Java. Bogor Regency consists of 40 sub-districts divided into 16 villages and 410 sub-villages. One of the famous areas in Bogor Regency is the Puncak area which stretches from Ciawi District - Megamendung - to Cisarua. The Puncak area is a favorite tourist destination for residents of the capital city because of the cool air and easy accessibility from Jakarta and its surroundings. In addition to tourist attractions that are always crowded with visitors, the Puncak area also has many accommodations such as restaurants, villas and star hotels. This certainly makes Bogor Regency have a large income from local taxes in the form of hotel taxes, restaurant taxes, and entertainment taxes.

BAPPENDA as a government stakeholder is tasked with providing maximum service and satisfaction to all the people of Bogor Regency. The current dynamic is that asset ownership in the Bogor Regency area is in fact not only owned by its own citizens, but comes from residents of Jakarta, Bandung, and other regions. This is both a challenge and an opportunity for BAPPENDA Bogor Regency as a regional public service provider to improve the quality of services to people of various ages and educational backgrounds (Gronroos, 1988). With this challenge, there is a growing need to evaluate the quality of services in the public sector, especially in agencies such as BAPPENDA Bogor Regency. As a public service institution, BAPPENDA has an implicit obligation to ensure that the services provided are effective and efficient in order to increase public satisfaction. Evaluation of service quality is a strategic step to understand the extent to which community needs and expectations have been met, as well as a reference for continuous improvement.

In this analysis, the SERVQUAL (Service Quality) approach is one of the appropriate analytical tools to be used in measuring the quality of public services at BAPPENDA Bogor Regency. The SERVQUAL model developed by Parasuraman, Zeithaml, and Berry measures service quality based on five main dimensions, namely *tangibles* (physical evidence), *reliability*, *responsiveness*, *assurance*, and *empathy*. The *tangibles* dimension can be seen from service infrastructure facilities such as comfortable waiting rooms, modern payment tools, and professional appearance of employees. *Reliability* is reflected in the ability of employees to provide services precisely and consistently, especially in calculating and issuing tax bills. *Responsiveness* concerns the extent to which BAPPENDA officials are respon*sive* to complaints and requests for information from the public. Meanwhile, *assurance* shows the level of public trust in the competence and integrity of tax officials. Finally, *empathy* describes the attention of officers in understanding the needs of the community, including easy access to services for residents from outside the region. With this approach, BAPPENDA can evaluate the gap between public expectations and the services provided, as well as design strategies to improve service quality in a sustainable manner.

Conceptial Framwork

Bogor Regency as the region with the largest income in West Java is expected to provide optimal services to the community so as to get satisfaction. BAPPENDA as a public service

that regulates regional income is tasked with providing maximum service so that it can meet the needs expected by the community. One of the efforts to improve service is to pay attention to factors that can affect service quality. The concept of measuring SERVQUAL service quality put forward by Parasuraman *et al.* (1988) includes five dimensions, namely *tangible* evidence, *reliability*, *responsiveness*, *assurance*, and *empathy*.

Service quality has a relationship with community satisfaction as stated by Agustina *et al.* (2019) that there is a very strong relationship between service quality and community satisfaction and agency profits where higher service quality results in higher satisfaction. Therefore, it can be relatively concluded that service quality can affect community satisfaction. The results of the analysis of the effect of service quality on community satisfaction are the basis for formulating an effective strategy for BAPPENDA Bogor Regency which is adjusted based on community behavior. The right strategy can be carried out if BAPPENDA Bogor Regency can understand community behavior and several factors that influence service quality and community satisfaction. The research framework can be seen in Figure 1 below.

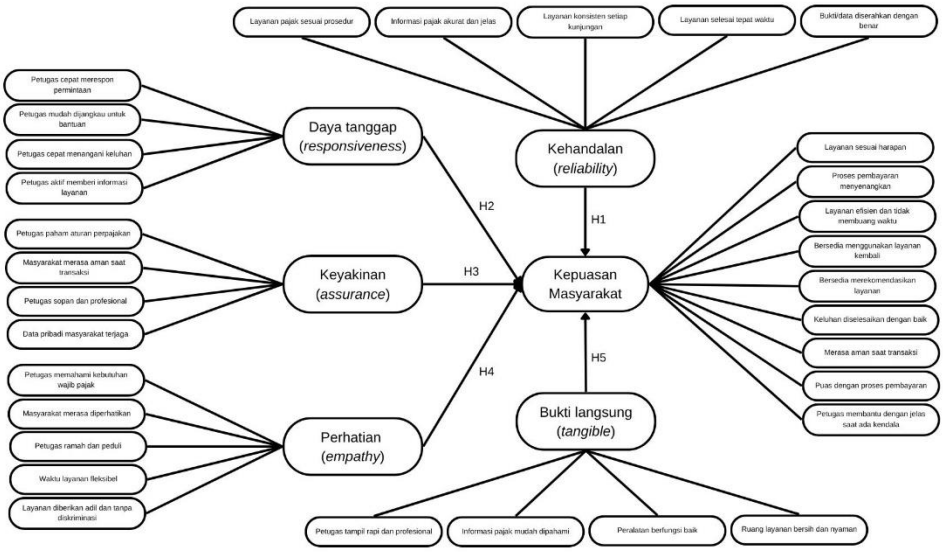


Figure 1. Research framework

METHOD

This research methodology uses a quantitative approach by utilizing primary data obtained through distributing questionnaires to respondents. The questionnaire contains a list of questions designed to describe the conditions actually experienced by respondents in receiving tax services. The research instrument is structured based on six main variables, namely reliability, responsiveness, assurance, empathy, tangible evidence, and public satisfaction. These variables are divided into two types, namely exogenous (independent) variables consisting of service quality dimensions, and endogenous (dependent) variables in the form of community satisfaction. Descriptive analysis is used to provide information in determining the score of answers from respondents and analyzing public perceptions of *reliability*, *responsiveness*, *assurance*, attention *(empathy)*, *tangible* evidence, *service quality*, and customer satisfaction at BAPPENDA Bogor Regency. Data distribution is viewed using the *top two boxes* and *bottom two boxes* methods.

This research was conducted for two months, from January to February 2025, with the research location focused on the Bogor Regency Regional Revenue Management Agency (BAPPENDA), which provides public services in the field of regional taxes and levies. The research design used is a *cross sectional* survey design, which is a survey design that collects

data at one specific time simultaneously from many respondents, so that it is efficient but still able to provide a clear picture of the relationship between variables. between variables. The population in this study were taxpayers in Bogor Regency who had used tax services from BAPPENDA. The sampling technique was carried out by *non-probability sampling* with the *voluntary sampling* method, where respondents were selected based on their willingness to voluntarily participate in filling out the questionnaire. The collected data were analyzed using two approaches, namely descriptive analysis to describe the characteristics of respondents and their perceptions, and *Structural Equation Modeling-Partial Least Square* (SEM-PLS) analysis to examine the relationship between service quality and public satisfaction. This approach is used to answer the main problem in the research, namely analyzing the effect of service quality on community satisfaction as a basis for formulating effective service improvement strategies that are in accordance with the behavior of the taxpayer community in Bogor Regency.

RESULTS AND DISCUSSION

Evaluation of the Measurement Model (Outer Model)

1. Validity Test

In this study, the validity test was carried out through two types of testing, namely convergent validity test and discriminant validity test. Convergent validity is measured using two main indicators, namely *outer loading* and *Average Variance Extracted* (AVE). *Outer loading* describes the extent to which the indicators in a latent variable are able to represent the construct being measured, while AVE serves to measure how large a proportion of the indicator variance can be explained by the latent construct. According to Garson (2018), the higher the diversity of manifest variables in a latent construct, the stronger the relationship between the manifest variable and the latent construct. Based on the standards put forward by Hair *et al.* (2019), the AVE value that exceeds 0.5 indicates that more than 50% of the information contained in the indicators can accurately reflect the related dimensions. Thus, convergent validity can be said to be good if the AVE value meets these conditions.

Based on the test results (Table 1), all variables meet the convergent validity criteria with an AVE value above 0.5, namely *Reliability* (0.657), *Responsiveness* (0.669), *Confidence* (0.726), *Attention* (0.688), *Direct Evidence* (0.672), and *Public Satisfaction* (0.672). Thus, this research model has good convergent validity.

Table 1. AVE value in research analyzing service quality on community satisfaction of Bogor Regency taxpayers

	AVE
Reliability (reliability) (X1)	0,657
Responsiveness (X2)	0,669
Confidence *(assurance)* (X3)	0,726
Attention *(empathy)* (X4)	0,688
Tangible (X5)	0,672
Community Satisfaction (Y)	0,672

Source: Processed (2025)

Based on the standards put forward by Chin W. Wynne (1998) and Hair *et al.* (2018), an indicator is considered to meet the validity criteria if it has an outer loading value above 0.70. In addition, according to Vinzi *et al*(2010), indicators with an outer loading value between 0.40 to 0.70 can be considered for deletion if their removal can increase composite reliability. In this study, the analysis results show that all indicators meet the minimum validity limits that have been set. The *outer loading* value shown in Figure shows that there are no indicators that need to be removed, so all indicators are still used in further analysis.

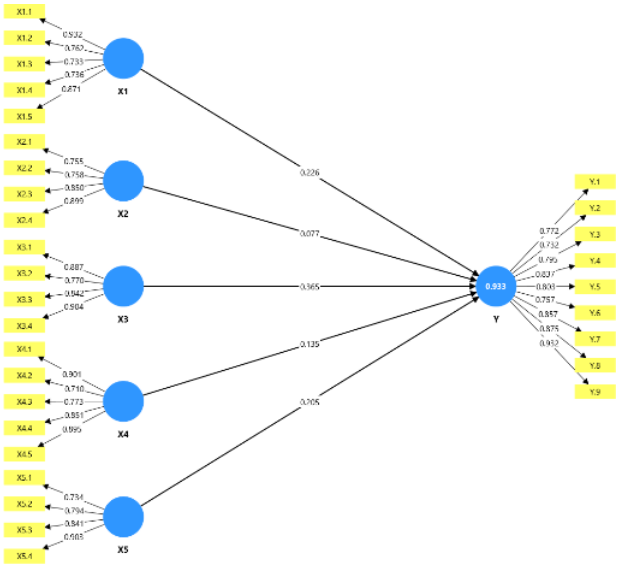


Figure 2. Measurement model outer loading value (Processed 2025)

Furthermore, there is a discriminant validity test presented in Table 1 The test results show that the root AVE value of each latent variable is greater than the correlation between variables, in accordance with the standards of Hair *et al.* (2019). Thus, discriminant validity in this study has been met.

Table 2. The root value of AVE and the correlation between variables in the study of service quality analysis on community satisfaction of Bogor Regency bappenda taxpayers

	X1	X2	X3	X4	X5	Y	Root AVE
X1	1,000						0,811
X2	0,803	1,000					0,864
X3	0,799	0,863	1,000				0,899
X4	0,805	0,820	0,875	1,000			0,829
X5	0,810	0,827	0,860	0,818	1,000		0,851
Y	0,808	0,832	0,845	0,812	0,825	1,000	0,820

Source: Processed (2025)

Discriminant validity is also tested using the cross loading method, as shown in Table 2. The test results show that each indicator has a higher loading value on its own variable compared to other variables. This finding confirms that the model has met the criteria of discriminant validity in accordance with the standards of Hair *et al* . (2019)

Table 3. The value of cross loading in research analyzing service quality on community satisfaction of Bogor Regency taxpayers

	X1	X2	X3	X4	X5	Y
X1.1	0,932	0,820	0,841	0,828	0,815	0,871
X1.2	0,762	0,650	0,624	0,657	0,661	0,683
X1.3	0,733	0,638	0,640	0,671	0,606	0,678
X1.4	0,736	0,656	0,658	0,647	0,643	0,651
X1.5	0,871	0,800	0,783	0,809	0,772	0,804
X2.1	0,657	0,755	0,651	0,634	0,616	0,655
X2.2	0,642	0,758	0,723	0,648	0,751	0,713
X2.3	0,761	0,850	0,756	0,756	0,718	0,765
X2.4	0,822	0,899	0,798	0,834	0,781	0,824
X3.1	0,759	0,776	0,887	0,769	0,765	0,818

X3.2	0,642	0,758	0,770	0,648	0,738	0,732
X3.3	0,732	0,720	0,842	0,731	0,687	0,758
X3.4	0,856	0,849	0,904	0,851	0,852	0,890
X4.1	0,793	0,778	0,789	0,901	0,771	0,796
X4.2	0,608	0,623	0,591	0,710	0,605	0,634
X4.3	0,689	0,710	0,699	0,773	0,683	0,701
X4.4	0,762	0,742	0,756	0,851	0,739	0,772
X4.5	0,841	0,798	0,811	0,895	0,779	0,840
X5.1	0,660	0,680	0,655	0,621	0,734	0,671
X5.2	0,642	0,758	0,770	0,648	0,794	0,732
X5.3	0,732	0,698	0,737	0,756	0,841	0,762
X5.4	0,804	0,788	0,815	0,803	0,903	0,843
Y.1	0,692	0,702	0,709	0,688	0,708	0,772
Y.2	0,642	0,703	0,702	0,648	0,719	0,732
Y.3	0,724	0,721	0,761	0,713	0,712	0,795
Y.4	0,788	0,758	0,787	0,794	0,770	0,837
Y.5	0,737	0,737	0,749	0,736	0,759	0,803
Y.6	0,665	0,674	0,698	0,662	0,680	0,757
Y.7	0,812	0,767	0,791	0,778	0,743	0,857
Y.8	0,801	0,769	0,788	0,790	0,768	0,875
Y.9	0,870	0,838	0,876	0,860	0,845	0,932

2. Reliability Test

Reliability testing in this study was carried out by referring to *composite reliability* and *Cronbach's alpha*. A variable is considered reliable if the *composite reliability is* more than 0.7 and *Cronbach's alpha* exceeds 0.6. The test results presented in Table 4 show that all latent variables meet these criteria, so this research instrument has a good level of reliability. Thus, the variables used can provide consistent results in repeated measurements (Hair et al., 2019) .

Table 4. Cronbach's alpha and composite reliability values in research analyzing service quality on community satisfaction of Bogor Regency taxpayers

	Cronbach's Alpha	***Composite Reliability***
Reliability (reliability) (X1)	0,866	0,882
*Responsiveness (*X2)	0,833	0,842
Confidence *(assurance)* (X3)	0,873	0,881
Attention *(empathy)* (X4)	0,884	0,894
Tangible (X5)	0,835	0,845
Community Satisfaction (Y)	0,938	0,941

Source: Processed (2025)

Evaluation of Model Fit and Goodness

1. Model Fit

In this model, there are several values to consider, such as the Standard Root Mean Square Residual (SRMR), which must be below 0.1 or 0.08 to indicate the suitability of the observed correlation or relationship (Hair et al., 2019) . SRMR shows the result of a saturated model of 0.070 and an estimated model of 0.070, which is in accordance with the established threshold.

The test results show that the SRMR value for the saturated model and the estimated model is 0.072. This value is still within the accepted range, so it can be concluded that the model has a fairly good goodness of fit and is suitable for further analysis.

2. R-Square

R-Square (R^2) is used to measure the extent to which the independent variables explain the variation in the dependent variable and assess the quality of the research model (Lin et

al., 2020) . The higher the R^2 value, the better the predictive ability of the model. However, R^2 only shows the extent to which the model explains sample data and cannot be used to predict performance on new data (Shmueli et al., 2019) .

The analysis results show that the R^2 value is 0.933. This means that the independent variables, namely Reliability (X1), Responsiveness (X2), Confidence (X3), Attention (X4), and Direct Evidence (X5), can explain 93.3% of the variation in the Community Satisfaction variable (Y). Meanwhile, the Adjusted R^2 value of 0.932 indicates that the model remains stable despite considering the number of variables in the analysis. Thus, this model has a very strong predictive ability, while the remaining 6.7% is influenced by other factors outside this study (Chin, 1998) .

Structural Model Evaluation *(Inner Model)*

1. Collinearity Statistic

At this stage, the analysis results show that all values are below the threshold of 5, so there is no indication of multicollinearity in the research model (Sarstedt et al., 2021) . Thus, based on the results displayed in Table 5, it can be concluded that this research model fulfills the assumption of free multicollinearity.

Table 5. *Collinearity statistic* in research analyzing service quality on community satisfaction of Bogor Regency taxpayers

	VIF
Reliability→ Taxpayer Community Satisfaction	3.2
Responsiveness→ Taxpayer satisfaction	4.2
Confidence→ Taxpayer satisfaction	4.7
Attention→ Taxpayer satisfaction	3.85
Direct evidence→ Taxpayer satisfaction	4

Source: Processed (2025)

2. Direct Effect

The structural model test aims to assess the significance of the predictive model used in the study. This model evaluation is carried out by considering the *P-value*, *T-Statistic*, and *original sample*. If the *P-value* is less than 0.05 or 5%, then the relationship between variables in the model is considered significant. Conversely, if the *P-value* is greater than 0.05 or 5%, then the relationship is considered insignificant (Esposito Vinzi et al., 2010) .

In addition, the *original sample* shows the path coefficient which describes the direction of the relationship between variables. A positive coefficient indicates that an increase in the exogenous variable will increase the endogenous variable. Conversely, a negative coefficient indicates the opposite relationship, where an increase in exogenous variables actually causes a decrease in endogenous variables (Esposito Vinzi et al., 2010) .

Table 6. *Direct and indirect effect output* in research analyzing service quality on community satisfaction of Bogor Regency bappenda taxpayers

	Original sample	Sample average	Standard deviation	*T-statistics*	*P-Values*	Ket
X1→ Y1	0,226	0,232	0,085	2,639	0,004	Significant
X2→ Y1	0,077	0,074	0,071	1,086	0,139	Not Significant
X3→ Y1	0,365	0,359	0,083	4,389	0,000	Significant
X4→ Y1	0,135	0,139	0,082	1,654	0,049	Significant
X5→ Y1	0,205	0,206	0,078	2,625	0,004	Significant

Source: Processed (2025)

The results of the direct effect analysis in Table 5 show that Reliability (X1), Confidence (X3), Attention (X4), and Direct Evidence (X5) have a positive and significant effect on Public Satisfaction (Y) with a *P-value* < 0.05 and *T-statistic* > 1.96.

Meanwhile, Responsiveness (X2) has no significant effect (*P-value* = 0.139, *T-statistic* = 1.086). Thus, it can be concluded that most of the variables in this study contribute to increasing community satisfaction, except Responsiveness which does not show a significant relationship.

Analysis Results

Based on the results of the analysis using the SEM-PLS method, it is found that the *reliability* variable has a significant effect on taxpayer community satisfaction at BAPPENDA Bogor Regency. The standard deviation value is 0.085 with a significance level of p = 0.004 (p < 0.05), indicating that hypothesis H1 is accepted.

These results indicate that the higher the level of reliability in tax services, the higher the community satisfaction as taxpayers. Reliability in this study is measured through five indicators, namely:

1. Accurate and reliable information (K1):
   As many as 99.6% of respondents agreed or strongly agreed, indicating that information from tax officials is considered clear and reliable.
2. The tax payment process is completed on time (K2):
   Reaching the highest percentage, 99.2% agreed or strongly agreed, indicating that tax services are considered fast and efficient.
3. Consistency of services according to procedures (K3):
   A total of 99.6% of respondents agreed/strongly agreed, illustrating that services are considered stable and according to the rules.
4. Good complaint handling (K4):
   98.8% of respondents gave a positive assessment, although there is room for improvement in the feedback system.
5. Error-free and customized services (K5):
   98% of respondents agreed/strongly agreed, indicating that the service was perceived to be error-free and as expected.

These indicators simultaneously reflect the quality of service reliability provided by BAPPENDA officers. The highest assessment is seen in the indicators of timeliness (K2) and service consistency (K3), which indicates that the public feels that tax services are running according to expectations and established procedures.

This finding is in line with the SERVQUAL theory by Parasuraman *et al.* (1988), which states that reliability is a major dimension in service quality and greatly affects customer satisfaction. Similar research by Dewi and Mursyidah (2022) also supports these results, where reliability is shown to contribute significantly to the satisfaction of public service users.

Thus, it can be concluded that improving reliability aspects in taxation services, such as timeliness, information accuracy, and effective complaint handling, are key factors in creating taxpayer community satisfaction in Bogor Regency.

Different from the previous dimension, the assurance variable also shows a significant influence on taxpayer community satisfaction at BAPPENDA Bogor Regency. Based on the results of SEM_PLS analysis, the standard deviation is 0.083 with a significance level of p = 0.000 (p < 0.05), indicating that hypothesis H3 is accepted.

This finding shows that the higher the level of public confidence in the quality and integrity of services, the higher their level of satisfaction as taxpayers. In this study, the confidence dimension is measured through four main indicators, namely:

1. Officers have good knowledge of tax regulations (KY1):
   A total of 98.4% of respondents agreed or strongly agreed, indicating that people believe in the competence of officers in understanding tax regulations.
2. Feeling safe when making tax payment transactions at BAPPENDA (KY2):
   98% of respondents felt safe, indicating that the service felt protected and guaranteed by the security system.
3. Polite and professional attitude of officers in providing services (KY3):
   Reached the highest percentage, 99.2% agreed or strongly agreed, which emphasizes the importance of service ethics in building public trust.
4. Protection of personal data during the service process (KY4):
   98.8% of respondents were satisfied, indicating that data security is an important aspect in maintaining public trust.

These indicators show that competence, security, courtesy, and data protection are important aspects assessed by the public in fostering confidence in tax services.

This result strengthens the SERVQUAL theory by Parasuraman *et al.* (1988) which states that confidence is an important dimension in building customer trust and satisfaction. In addition, research by Lanin and Hermanto (2019) states that the professionalism and integrity of officers have a direct impact on public satisfaction in public services. This is also supported by Rhee and Rha (2009) who emphasize the importance of the quality of the officer-public relationship, and Idayati *et al.* (2020) who highlight professionalism and friendliness as keys to public trust.

In addition, it can be concluded that improving the confidence aspect, both in terms of technical competence, process security, and professional attitude of officers, is an important factor in creating a satisfying service experience and continued trust from the taxpayer community.

In addition to the dimension of attention (*empathy*) shown by officers in direct interaction with the community also makes an important contribution to service satisfaction. Based on the results of the SEM_PLS analysis, the standard deviation is 0.082 with a significance level of $p = 0.049$ ($p < 0.05$), indicating that hypothesis H4 is accepted.

This dimension of attention is measured through five main indicators, which overall obtained a 100% approval rate from respondents:

1. Understanding the needs of taxpayers (P1):
   All respondents stated that the officers understood their conditions and needs as taxpayers, reflecting customer awareness in the service.
2. Providing adequate attention (P2):
   Officers are considered to provide sufficient attention in the service process, indicating empathy and good two-way communication.
3. Friendly and caring attitude of officers (P3):
   The public feels that officers show a friendly and caring attitude, which is an important factor in the convenience of public services.
4. Service time flexibility (P4):
   Time flexibility is considered sufficient to accommodate the needs of taxpayers, which supports the creation of inclusive services.
5. Fair treatment without discrimination (P5):
   Respondents felt fair and equal treatment from officers, regardless of background or social status.

This finding is in line with the SERVQUAL theory from Parasuraman *et al.* (1988)which states that empathy is an important dimension in creating service quality that is personalized

and touches the emotional aspects of customers. Research by Eberle, Milan, and Dorion(2016) emphasizes that clear communication and understanding of customer needs greatly affect satisfaction. This finding is also reinforced by Jasmalinda(2011) , which states that the attention and caring attitude of public officials contribute significantly to the level of public satisfaction.

Thus, it can be concluded that the attention provided by officers through empathy, good communication, and fair service is an important foundation in building taxpayer satisfaction and trust in tax services in Bogor Regency.

The dimension of tangibles in public services also shows a significant contribution to taxpayer community satisfaction. This physical evidence includes elements that can be seen and felt directly by service users, such as physical facilities, supporting devices, officer appearance, and the availability of clear information.

Research by Parasuraman *et al.*(1988) identifies tangibles as one of the important dimensions in shaping perceptions of service quality. This is reinforced by Ko and Pastore(2005) who found that physical elements, even in the context of sports services, can significantly affect customer satisfaction. Meanwhile, a study by Idayati *et al.*(2020) confirms that the comfort of the service space and the effectiveness of supporting technology are the main factors that encourage public comfort and satisfaction in the public administration process, including taxation.

In the context of this study, the tangibles dimension is measured through four main indicators:

1. Cleanliness and comfort of the tax service room
   As many as 99.2% of respondents agreed or strongly agreed that the tax service room at BAPPENDA was clean and comfortable. This reflects that a conducive physical environment strongly supports positive perceptions of service quality.
2. Function of equipment such as computers and queuing machines
   As many as 98.8% of respondents considered that service support equipment, such as computers and queuing machines, were functioning properly. This shows that the technical readiness of the service system contributes to efficiency and public satisfaction.
3. Availability of information on tax
   98.8% of respondents stated that tax information is available and easy to understand, which emphasizes the importance of information clarity in building public understanding and trust in tax obligations.
4. Neat and professional appearance of officers
   With 99.6% of respondents agreeing and strongly agreeing, this indicator has the highest score, reflecting that the appearance and professionalism of officers is very important in building a positive image of the institution.

These indicators show that the visual aspects and comfort of the service environment have an important role in shaping a positive service experience. Good physical evidence not only creates a pleasant service atmosphere, but also strengthens public perceptions of the seriousness and professionalism of government agencies in providing public services.

Thus, it can be concluded that improving the quality of physical facilities, clarity of information, and professional appearance of officers, are important components that contribute to encouraging the level of satisfaction of the taxpayer community with services at BAPPENDA Bogor Regency.

Responsiveness in public services reflects the readiness and speed of officers in responding to community needs. However, the results of this study indicate that responsiveness does not have a significant effect on community satisfaction in tax services at BAPPENDA Bogor Regency. This finding is different from the study of Arif *et al.* (2013) in the health sector and Seth *et al.*(2005) in banking, which show that service speed plays an important role in

customer satisfaction. In the context of taxation, people prioritize reliability and procedural certainty over mere speed of response, as found by Kuo *et al.* (2009). In addition, complex regulations limit the effectiveness of responsiveness, as suggested by Zeithaml *et al.* (2002).

Although rapid response plays a role in service delivery, this study confirms that the quality of solutions determines people's satisfaction more. Studies by Parasuraman *et al.* (1988) and Grönroos(2007) show that speed must be accompanied by competence and effective problem solving to increase public trust. Jasmalinda(2021) also emphasizes that service speed must be accompanied by accuracy of resolution for optimal public satisfaction.

Overall, this study confirms that reliability, assurance, empathy, and physical evidence in services have a positive impact on public satisfaction, while responsiveness has no significant effect. This suggests that the speed of officer response needs to be accompanied by the quality of solutions provided in order to increase public trust. Therefore, BAPPENDA Bogor Regency needs to optimize reliability and procedural certainty in tax services. In addition, strategies such as service digitization, officer training, and a more responsive feedback system are important steps in improving operational efficiency and building a transparent and public satisfaction-oriented tax system in the long run.

CONCLUSION

Overall, this study confirms that the dimensions of *reliability*, *assurance*, *empathy*, and *tangibles* in services have a positive and significant influence on public satisfaction in taxation services at BAPPENDA Bogor Regency. The findings suggest that service reliability, including accuracy of information and compliance with standard operating procedures, is a major factor in building public trust in local taxation institutions.

The assurance aspect, which includes professionalism, officer attitude, and adequate knowledge, also plays an important role in strengthening public satisfaction. In addition, the empathy dimension in the form of attention and understanding of taxpayer needs, as well as the existence of adequate physical facilities (such as waiting rooms, cleanliness, and environmental comfort), also contribute to the creation of a positive service experience.

However, the results of this study also show that responsiveness does not have a significant effect on community satisfaction. This indicates that service speed has not been a top priority for the community compared to aspects of procedural certainty and accuracy of information. The complexity of tax regulations faced by the public may be the reason why a quick response alone is not enough to increase satisfaction, without being accompanied by the competence and accuracy of the solutions provided by the officers.

Considering the overall findings, it can be concluded that improving the service quality of Bogor Regency BAPPENDA should focus on strengthening the dimensions of reliability, assurance, and procedural ease, while still striving to substantially improve responsiveness, not only in terms of speed, but also accuracy in service completion. This conclusion is expected to provide a basis for formulating strategies to improve public services based on community satisfaction, and support more effective and responsive local taxation management.

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