

Factors Affecting Compliance in Paying Land and Building Tax

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ABSTRACT

This study aims to analyze and produce empirical evidence that can explain the Factors Affecting Compliance in Paying Land and Building Tax in the Kuningan District. The method used in this research is a quantitative, survey-based approach. The sample obtained was 398 respondents. The sampling technique used is Simple Random Sampling. The data analysis technique used is Partial Least Square (PLS) version 4.0. Based on the results of hypothesis testing, it shows that taxpayer understanding has a significant positive effect on compliance in paying land and building tax. Taxpayer awareness has a significant positive effect on compliance in the United Nations. Socialization of Taxation has a significant positive effect on compliance with PBB payments. Tax Sanctions have a significant positive effect on compliance with PBB payments. Economic Factors have no Effect on Compliance in paying PBB. Quality of Service has a significant positive effect on Compliance in PBB.

Keywords: *Taxpayer Understanding, Taxpayer Awareness, Service Quality, Compliance in Paying Land and Building Tax.*

I. INTRODUCTION

Government revenue mainly comes from taxes, which are used for state expenses. Without taxes, the country would have difficulty carrying out development projects (Koentarto, 2011). Therefore, taxes play a very important role in the implementation of national development programs. According to Rustyaningsih (2011), taxes are one of the largest sources of state revenue, in addition to other sources such as oil and gas or non-tax revenues. Tax revenue, which has significant potential, is collected by the state from taxation in various industrial sectors from individual business activities or from corporate or organizational sectors, including income tax (PPh), value-added tax (VAT or PPN), motor vehicle tax (PKB), luxury goods sales tax (PPnBM), and land and building tax (PBB). Land and building taxes have a very high potential, because Indonesia has a large population, which means everyone needs a place to live, such as a house (Salamah, 2018). Along with the growth in population, the demand for housing has increased (Afriyanah & Waluyo, 2015). Therefore, the value of taxes and land increases.

Table 1.
Target and Realization of Land and Building Tax Revenue
in Kuningan Regency for 2021-2023

| Year | Revenue Target | Revenue Realization | Percentage |
|------|--------------------|---------------------|------------|
| 2021 | Rp. 33.474.965.585 | Rp. 27.541.079.733 | 82,27% |
| 2022 | Rp. 36.334.367.499 | Rp. 34.672.280.450 | 95,43% |
| 2023 | Rp. 45.920.137.817 | Rp. 43.183.872.415 | 94,04% |

Source: Regional Revenue Management Agency (Bappenda) of Kuningan Regency, 2024.

Based on Table 1, the property tax revenue in Kuningan Regency over the past three years has not yet met the set target. In 2022, the percentage of the target compared to the actual revenue reached 95.43%, an increase compared to the previous year which was only 82.27%, or an increase of 13.16% from 2021. This explanation was conveyed by the Head of Bappenda through the Head of the Property Tax Division, Mr. Diding Wahyudin, S.Pd., M.Si., stating that there was an increase in several tax objects due to data updates in the field, such as modern retail stores where the land was previously vacant but now has buildings (Bappenda, 2022).

Table 2.
Percentage of Taxpayers Paying Land and Building Tax
in Kuningan Regency from 2021 to 2023

| Year | Number of registered taxpayers | The number of taxpayers who pay taxes | Percentage | Remaining Target |
|------|--------------------------------|---------------------------------------|------------|------------------|
| 2021 | 912.613 | 751.215 | 82% | 161.398 |
| 2022 | 918.077 | 890.514 | 97% | 27.563 |
| 2023 | 923.556 | 887.179 | 96% | 36.377 |

Source: Regional Revenue Management Agency (Bappenda) of Kuningan Regency, 2024.

Based on Table 2, registered taxpayers at the Bappenda of Kuningan Regency have continued to increase every year. However, compliance in fulfilling their tax obligations has not yet reached the expected target. Although the number of taxpayers has increased, the percentage who have paid their property tax (PBB) in the past three years has still not reached the set target.

Table 3.
Target and Realization of Land and Building Tax Revenue
in Kuningan District for 2019-2023

| Year | Number of registered taxpayers | The number of taxpayers who pay | Revenue target | Revenue Realization | Percentage |
|------|--------------------------------|---------------------------------|-------------------|---------------------|------------|
| 2019 | 61.439 | 42.261 | Rp. 4.660.028.496 | Rp. 3.649.388.949 | 78,31% |
| 2020 | 62.165 | 42.534 | Rp. 4.657.192.368 | Rp. 3.540.492.245 | 76,02% |
| 2021 | 63.096 | 36.497 | Rp. 4.749.777.065 | Rp. 3.137.129.858 | 66,05% |
| 2022 | 64.604 | 45.492 | Rp. 5.313.848.109 | Rp. 3.953.875.972 | 74,41% |
| 2023 | 64.927 | 40.202 | Rp. 6.320.456.088 | Rp. 4.222.541.093 | 66,81% |

Source: Regional Revenue Management Agency (Bappenda) of Kuningan Regency, 2024.

The existence of remaining targets is closely related to tax obligations (Marwati et al., 2023). This indicates that some taxpayers have not yet fulfilled their responsibilities (Hamzah et al., 2023). According to data received from Bappenda, the Kuningan District has a relatively high target compared to other districts. This set target has the potential to be a significant contributor to the Regional Own Revenue (PAD) through Land and Building Tax revenues. However, over the past three years, revenue has ranged between 66% and 78%, indicating that the set targets have not been achieved, unlike other districts that have met their targets. Compliance with tax obligations, especially land and building tax, still needs to be improved. Lack of public understanding and awareness often becomes the reason why much tax potential cannot be captured. The role and contribution of Land and Building Tax is essentially the same as other types of taxes. The more taxpayers fulfill their tax obligations, the greater the success rate of tax revenue collection.

According to (Yusnidar et al., 2015), several factors influence tax compliance, including knowledge about taxes, awareness of tax payment, the services provided, income, as well as taxpayers' views on sanctions. The author uses variables that include tax understanding, tax awareness, tax socialization, tax sanctions, economic factors, and service quality. This aligns with previous research, where (Susliyanti & Agustiyani, 2022) stated that the level of taxpayer understanding positively affects taxpayer compliance. Taxpayers who understand matters related to taxation tend to fulfill their tax obligations and make tax payments regularly and on time (Kesaulya & Pesireron, 2019). The second factor is awareness. According to research conducted by (Kemalaningrum & Octaviani, 2020), the level of awareness possessed by taxpayers affects taxpayer compliance. The third factor is tax socialization, which influences taxpayer compliance (Cynthia & Djauhari, 2020). The fourth factor is tax sanctions. The enforcement of tax penalties can encourage taxpayers to fulfill their tax obligations and can increase compliance levels (Anisya et al., 2022). The greater the tax sanctions imposed, the higher the level of compliance demonstrated (Ma'ruf M. Hasan et al., 2019). The fifth factor is the economic factor, which has a positive influence on a taxpayer's tax obligations. Thus, a person's income can affect their awareness and compliance with the law and their responsibilities. Tax obligations It depends on the income earned, because taxes must be paid based on information related to each individual's obligations (Amanda et al., 2023). Additionally, the quality of service affects taxpayer compliance as it is one of the important factors that increases motivation to fulfill tax responsibilities, and it is expected that tax officers have adequate competence in all aspects of taxation in Indonesia (Sovita & Hayati, 2019).

Based on the background and research that has not yet shown consistency, the researcher is interested in studying 'Factors Affecting Compliance in Paying Land and Building Taxes (A Survey on Land and Building Taxpayers in Kuningan District)'.

LITERATURE REVIEW

Compliance Theory

Compliance Theory was proposed by Stanley Milgram (1963). Compliance theory is a concept that explains the conditions in which someone follows existing instructions or regulations. In sociological studies on compliance with the law, there are two viewpoints, namely the instrumental and normative perspectives.

Theory of Planned Behavior

The Theory of Planned Behavior is a concept that explains how an individual's actions are influenced by personal intentions toward specific actions. (Cahyani & Noviyari, 2019). The planned behavior theory, often referred to as the Theory of Planned Behavior, is a theory that was revised and refined from the Theory of Reasoned Action by Icek Ajzen in 1988. There are three influencing factors: attitude, subjective norms, and behavioral control.

Land and Building Tax

Based on Law (UU) Number 28 of 2009 concerning Regional Taxes and Regional Levies 2009 regarding land and building tax, which is a levy imposed on land and/or buildings owned, controlled, and utilized by individuals or organizations, except for areas used for business activities in the fields of agriculture, forestry, and mining.

Tax Compliance

Tax compliance is the taxpayer's adherence to the applicable tax regulations. A voluntary taxpayer is someone who consciously fulfills their tax obligations in accordance with the law (Rahayu, 2017;193).

Tax Payer Understanding

By understanding tax regulations, taxpayers can comprehend the applicable tax rules and thus can improve their tax obligations (Hardiningsih, 2011).

Tax Payer Awareness

Tax awareness refers to how well a person knows or understands taxes without any coercion from others (Wardani & Rumiya, 2017). A taxpayer's awareness refers to a situation in which they understand the meaning, role, and purpose of paying taxes to the state.

Tax Socialization

Socialization about taxes is an effort to instill understanding, provide information, and offer training to the general public and taxpayers about various matters related to taxes. (Nugroho & Kurnia, 2020).

Tax Penalty

Sanctions are consequences imposed on individuals who have tax obligations and fail to comply with regulations. Sanctions can be considered a form of punishment that is detrimental to taxpayers who do not follow existing provisions by way of paying a penalty. The imposition of this penalty prevents taxpayers from the obligation of paying fines. (Isyatami & Islami, 2019).

Economic Factors

Economic factors are important elements that affect a person's ability to earn money, and one of the main causes is income. Income is the money received by a person from various activities, either from a primary job or from a side business. (Prameswari et al., 2021).

Service Quality

Tax services are assistance provided by tax officers to taxpayers who will pay taxes to help them comply with and fulfill their tax obligations. (Puspanita et al., 2020). Service is a type of evaluation, and the purpose of this service is to improve discipline.

Hypothesis

Based on the problem formulation, research objectives, and the conceptual framework presented above, the hypotheses in this study are as follows.

H1: Taxpayer understanding, taxpayer awareness, tax socialization, tax sanctions, economic factors, and service quality simultaneously affect compliance in paying land and building taxes.

H2: Taxpayer understanding has a positive effect on compliance in paying land and building taxes.

H3: Taxpayer awareness has a positive effect on taxpayer compliance in paying land and building taxes.

H4: Tax socialization has a positive effect on taxpayer compliance in paying land and building taxes.

H5: Tax sanctions have a positive effect on taxpayer compliance in paying land and building taxes.

H6: Economic factors have a positive effect on taxpayer compliance in paying land and building taxes.

H7: The quality of service has a positive effect on taxpayers' compliance in paying land and building taxes.

RESEARCH METHODS

Population and Sample

Population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by the researcher to be studied and then concluded (Sugiyono, 2022:80). The population used in this study is Land and Building Taxpayers in Kuningan District in 2023, totaling 64,927. The sample in this study consists of 398 respondents.

Data Collection Techniques

The data used is primary data, which consists of respondents' perceptions of the variable indicators used, obtained through a questionnaire containing a series of questions that will be distributed to Land and Building Tax (PBB) taxpayers spread across Kuningan District. The method used for data collection is participant observation.

Analysis Methods

The data analysis methods used are descriptive and verificative by using a quantitative approach. The analysis technique used in this study is Partial Least Square (PLS) using the Structural Equation Modeling (SEM) equation model.

RESEARCH RESULTS AND DISCUSSION

Descriptive Statistics

Table 4. Descriptive Statistics Analysis Table

| | N | Min | Max | Mean | Std. Deviation |
|----------------------------|-----|-----|-----|-------|----------------|
| Taxpayer Understanding | 398 | 27 | 40 | 34.44 | 2.424 |
| Understanding of taxpayers | 398 | 24 | 40 | 33.74 | 2.671 |
| Taxpayer Awareness | 398 | 24 | 40 | 34.06 | 2.978 |
| Tax Socialization | 398 | 35 | 50 | 43.20 | 2.941 |
| Tax Penalty | 398 | 20 | 35 | 29.99 | 2.496 |
| Economic Factors | 398 | 13 | 40 | 32.75 | 3.243 |
| Service Quality | 398 | 33 | 50 | 42.91 | 3.162 |
| Valid N (listwise) | 398 | | | | |

Based on Table 1, it shows that taxpayer compliance as variable Y has a value range between 27 and 40, with an average of around 34.44 and a standard deviation of 2.424.

Then, the taxpayer understanding variable has a value range between 24 and 40, with an average of around 33.74 and a standard deviation of 2.671. The taxpayer awareness variable has a value range between 24 and 40, with an average of around 34.06 and a standard deviation of 2.978. The tax socialization variable has a value range between 35 and 50, with an average of around 43.20 and a standard deviation of 2.941. The tax sanctions variable has a value range between 20 and 35, with an average of around 29.99 and a standard deviation of 2.496. The economic factor variable has a value range between 13 and 40, with an average of around 32.75 and a standard deviation of 3.243. The service quality variable has a value range between 33 and 50, with an average of around 42.91 and a standard deviation of 3.162. From the table, it can be seen that the relatively high standard deviation indicates significant variation in the assessment of each variable

Verificative Analysis Measurement Model Evaluation (Outer Model)

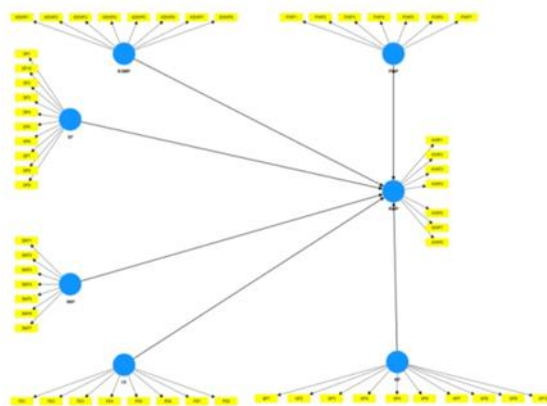


Figure 1. Measurement Model Evaluation (Outer Model)

Evaluation of the measurement model (outer model) has two assessment aspects, namely validity testing and reliability testing. An indicator is considered valid if it has a factor loading value of more than 0.70.

Structural Model Evaluation (Inner Model)

The structural model test is used to assess the relationships among variables, significance, and R-squared values in this study. The adjusted R-squared test is conducted to understand the extent of the influence between the dependent and independent variables.

Table 5. R-Square Result

| | <i>R-Square Adjusted</i> |
|--|--------------------------|
| Compliance in Paying Property Taxes | 0.533 |

Source: Data Analysis Results, 2025.

The output result of the Adjusted R Square is 0.533. Therefore, the researcher concludes that with this value, about 53.3% of the variation in Compliance with Paying Land and Building Tax can be explained by the independent variables used in this study. The remaining 46.7% is influenced by other factors not included in the research model.

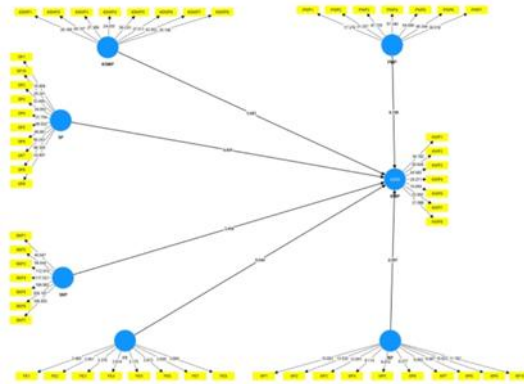


Figure 2. Final Research Model Diagram in SmartPLS

Hypothesis testing was supported by the outer model and inner model tests that had been conducted previously. Hypothesis testing was carried out using the bootstrapping process with the SmartPLS application, using a t-statistic value criterion above 1.649 with a 5% significance level

Table 6. Recapitulation of T-Statistics and P-Value

| Relationship | T-Statistics | P-Value | Conclusion |
|--|--------------|---------|-----------------|
| Taxpayers' understanding of compliance in paying land and building taxes | 6.726 | 0.000 | Significant |
| Taxpayers' awareness of compliance in paying land and building taxes | 1.693 | 0.046 | Significant |
| Tax Socialization on Compliance in Paying Land and Building Taxes | 4.921 | 0.000 | Significant |
| Tax sanctions on compliance in paying land and building taxes | 3.410 | 0.000 | Significant |
| Economic Factors on Compliance in Paying Land and Building Taxes | 0.544 | 0.293 | not significant |
| Service Quality in Compliance with Paying Land and Building Taxes | 2.507 | 0.006 | Significant |

Source: Data Analysis Results, 2025.

The statistical calculation results show that the t-statistic value for the taxpayer understanding variable is $6.726 > 1.649$ and the p-value is $0.000 < 0.05$. This means that taxpayer understanding has a significant effect on compliance in paying land and building taxes. The statistical calculation results show that the t-statistic value for the taxpayer awareness variable is $1.693 > 1.649$ and the p-value is $0.046 < 0.05$. This means that

taxpayer awareness has a significant effect on compliance in paying land and building taxes. The results of the statistical calculations show that the t-statistic value for the tax socialization variable is $4.921 > 1.649$ and the p-value is $0.000 < 0.05$. This means that tax socialization has a significant effect on compliance in paying land and building taxes. The results of the statistical calculations show that the t-statistic value for the tax penalty variable is $3.410 > 1.649$ and the p-value is $0.000 < 0.05$. This means that tax penalties have a significant effect on compliance in paying land and building taxes. The statistical calculation results show that the t-statistic value for the economic factor variable is $0.544 > 1.649$ and the p-value is $0.293 < 0.05$. This means that the economic factor does not affect compliance in paying land and building taxes. The statistical calculation results show that the t-statistic value for the service quality variable is $2.507 > 1.649$ and the p-value is $0.006 < 0.05$. This means that tax sanctions have a significant effect on compliance in paying land and building taxes.

The Influence of Taxpayer Understanding on Compliance in Paying Land and Building Taxes

The test results indicate that the understanding possessed by taxpayers has a significant positive influence. This suggests that if taxpayers have a better comprehension of the tax system, their fulfillment of tax obligations will also increase. Knowledge of tax rules, procedures, and responsibilities encourages taxpayers to meet their obligations related to land and building taxes, thereby fostering conscious compliance. Taxpayers who understand their tax responsibilities tend to pay taxes on time and without pressure. This aligns with compliance theory, which states that taxpayer understanding is an important factor in maintaining voluntary compliance with tax obligations. If taxpayers understand and comprehend their obligations, a sense of awareness will emerge within them that paying taxes is morally the right action. Taxpayers who comply with regulations are driven not only by the fear of sanctions but also by the moral motivation to fulfill their responsibilities as citizens. Therefore, knowledge of taxation serves as a foundation in shaping the moral obligation to comply with tax duties. (Sari & Nugroho, 2022). The theory of planned behavior suggests that taxpayers' understanding plays a role in paying land and building taxes. A person's intention is a key element in behaving in a compliant manner and fulfilling tax obligations, taking into account the impact of the actions taken, so that taxpayers can develop a positive attitude. This important finding confirms that taxpayers' understanding is a major factor influencing land and building tax compliance in Kuningan Regency. It indicates that taxpayers' understanding contributes to land and building tax compliance at the sample level, although at the population level, all taxpayers have an impact on tax compliance. The findings of this study are in line with the findings of other studies (Susliyanti & Agustiyani, 2022); (Ma'ruf & Supatminingsih, 2020); (Ma'ruf M. Hasan et al., 2019), which show that there is a positive and significant influence on taxpayer compliance in paying land and building taxes.

The Influence of Taxpayer Awareness on Compliance in Paying Land and Building Taxes

Understanding of taxes has a positive and significant impact. This indicates that if taxpayer awareness increases, tax obligations will also grow. This awareness includes understanding that paying taxes is part of social responsibility and a moral obligation as a citizen. This aligns with compliance theory, which focuses on one aspect, namely

normative commitment through moral values. Awareness of taxes should serve as a moral driver to comply without coercion from others. Individuals with a high level of awareness view paying taxes as a moral responsibility and a form of social contribution. Taxpayers who recognize the importance of taxes for regional and national development will be personally committed to fulfilling their obligations voluntarily. (Lestari & Sari, 2021). The theory of planned behavior suggests that there is an impact from taxpayers' understanding related to the payment of land and building taxes. A person's attitude is influenced by their perspective. When taxpayers view their obligations constructively, such as considering taxes as part of development and public service, they are more likely to commit to paying taxes on time and according to existing regulations. High awareness plays a role in fostering a positive perspective, which in turn encourages compliance in behavior. (Handayani et al., 2022). The results of this study are in line with the research conducted by (I. Hidayat & Gunawan, 2022); (Nurhana & Wildaniyati, 2023); (M. Hidayat, 2024), which states that taxpayer awareness has a significant positive effect on taxpayer compliance in paying land and building taxes.

The Influence of Tax Socialization on Compliance in Paying Land and Building Taxes.

Tax socialization has a positive and significant impact. This outreach activity aims to disseminate information that deepens taxpayers' knowledge about tax obligations, payment methods, and the importance of land and building taxes for the progress of a country. This aligns with compliance theory, which indicates that outreach is part of motivation that comes from outside the individual. Intensive and high-quality outreach can improve tax understanding among the public, build trust in the government, and strengthen the view that paying taxes is a responsibility that must be carried out to support joint development. In addition, the Theory of Planned Behavior supports the influence of Tax Socialization on paying land and building taxes, as it encourages taxpayers to behave compliantly or not in fulfilling their tax obligations. External factors such as tax socialization carried out through the provision of media and information facilities to support increased tax socialization can stimulate taxpayers' intentions and beliefs in responding to the obligations that need to be carried out by taxpayers, including paying taxes. These beliefs are fostered because taxpayers receive information from neighbors, family, village officials, or community leaders, which in turn forms social norms that support compliant behavior in paying Land and Building Taxes. The results of this study are consistent with the findings of research conducted by (Cynthia & Djauhari, 2020); (Nurhana & Wildaniyati, 2023) and (Prameswari et al., 2021) stated that tax socialization has a positive and significant effect on taxpayer compliance in paying land and building taxes.

The Effect of Tax Sanctions on Compliance in Paying Land and Building Taxes

Tax sanctions have a significant positive effect. Tax penalties serve as a preventive measure to ensure that taxpayers comply with tax laws. Tax penalties act as a tool of social control to stop inappropriate behavior. The implementation of tax penalties can deter taxpayers who fail to fulfill their obligations. Sanctions can be seen as a form of punishment for those who do not comply with or ignore existing regulations. This aligns with compliance theory, which states that tax compliance is influenced not only by fear of sanctions but also by recognition of the power and legitimacy of tax authorities. When taxpayers perceive tax rules and penalties as fair, legitimate, and aligned with societal

values, they are more likely to comply because they feel a moral responsibility toward the regulations. In addition, the theory of planned behavior explains the influence of tax sanctions on compliance in paying land and building taxes, noting that delays in payment can lead to tangible consequences in the form of fines. This creates a stronger sense of control for taxpayers regarding their tax obligations. It indicates that taxpayers feel encouraged to comply with regulations because they are aware of the risks and responsibilities involved (I. R. Kusuma & Rahayu, 2021). The results of this study are in line with the findings of research conducted by (Farman, 2021); (Hidayanti & Arifulminan, 2020); (Mumu et al., 2020), which stated that tax sanctions have a positive and significant effect on taxpayer compliance in paying land and building taxes.

The Influence of Economic Factors on Compliance in Paying Land and Building Taxes

Economic factors do not affect compliance with land and building taxes in Kuningan District. This indicates that the economic condition of taxpayers, whether in terms of income perception or the capacity to pay, cannot directly determine whether someone will fulfill their obligations. The method used is based on the taxpayer's view of their economic condition. In other words, this study evaluates the personal perspective of taxpayers regarding the extent to which economic conditions influence their intention and ability to pay taxes. Compliance theory states that economic aspects play a crucial role in tax compliance. Those in a good economic situation tend to find it easier to meet their obligations. However, the results of this study do not support this view. The theory of planned behavior also emphasizes that economic factors influence tax compliance, including in the context of property tax payments, such as perceptions of self-ability (perceived behavioral control). In this study, the view of the economic situation regarding property tax payments is considered as perceived behavioral control. However, the research findings indicate that even if taxpayers feel they have adequate economic conditions, this situation is not sufficient to encourage them to comply with the rules. This suggests that perceptions of economic conditions do not automatically affect actual compliance intentions or actions. Research findings indicate that compliance in paying land and building taxes is not only influenced by economic factors. Taxpayers with good economic conditions can still be late in paying land and building taxes or fail to comply with regulations. This is due to a lack of knowledge or understanding of the regulations, or because taxpayers feel that there are no clear consequences. Conversely, there are also taxpayers who, despite having inadequate economic conditions, strive to comply with regulations due to internal motivation or strong social norms. These research findings are in line with the results of studies conducted by (Isyatami & Islami, 2019); (Susliyanti & Agustiyani, 2022) and (Kurniawati, 2022), which state that economic factors do not affect taxpayer compliance in paying land and building taxes.

The Effect of Service Quality on Compliance in Paying Land and Building Taxes

Based on the test results, it shows that service quality has a positive and significant impact. Service quality is an external factor that plays a role in compliance with paying land and building taxes. This aligns with compliance theory, which states that good services indicate a responsive, clear, and accessible government or tax officer for taxpayers. Fast, friendly, and easily understandable services create positive experiences that can increase taxpayers' motivation to comply. With improved public service quality, taxpayers' perception of the credibility and responsibility of tax authorities improves.

This can strengthen the belief that the taxes paid are used appropriately and can increase the intention to voluntarily fulfill their responsibilities. The theory of planned behavior supports the influence of service quality on the payment of property taxes, because service quality is related to the perception of behavioral control, which is the extent to which taxpayers feel capable and able to perform certain actions such as paying property taxes. Good service will reduce administrative barriers, facilitate the payment process, and strengthen taxpayers' confidence that they have control over fulfilling their obligations (Sari & Hidayat, 2021). This indicates that service quality has a positive and significant effect on taxpayer compliance in paying Property Tax, which means the better the service provided, the higher the level of taxpayer compliance. The results of this study are in line with research conducted by (Farman, 2021); (Marwati et al., 2023); (I. Hidayat & Gunawan, 2022).

CONCLUSIONS AND SUGGESTIONS

Based on the results of the statistical tests that have been conducted, the hypothesis testing results were obtained, so the conclusion of the hypothesis is as follows:

1. Taxpayer awareness has a positive and significant effect on compliance with paying land and building taxes.
2. Tax socialization has a positive and significant effect on compliance with paying land and building taxes.
3. Tax penalties have a positive and significant effect on compliance with paying land and building taxes.
4. Economic factors have no effect on compliance with paying land and building taxes.
5. Tax penalties have a positive and significant effect on compliance with paying land and building taxes.
6. The research results based on the coefficient of determination test show that the influence of the variables of taxpayer understanding, taxpayer awareness, tax socialization, tax sanctions, economic factors, and service quality on compliance in paying land and building taxes is 53.3%, while the remaining 46.7% is explained by other factors outside this research model.

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