ANALYSIS OF FACTORS THAT INFLUENCE RURAL AND URBAN LAND AND BUILDING TAX REVENUE (PBB P2) IN KARO REGENCY, NORTH SUMATERA, INDONESIA

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Abstract

Karo Regency has not realized its rural and urban land and building tax revenue potential. This research aims to investigate the effects of taxpayer awareness, service quality, and administrative sanctions on the payment of rural and urban land and building taxes in the Karo Regency. Included in this research were 300 taxpayers from three distinct locations. In this study, multiple linear regression serves as the research model. The study's findings indicate that taxpayer awareness, service quality, and administrative sanctions have a significant effect on the payment of rural and urban land and building taxes in the Karo Regency. The payment of rural and urban land and building taxes in Karo Regency is significantly influenced by taxpayer awareness, service quality, and administrative sanctions simultaneously.

Keywords: Taxpayer Awareness, Service Quality, Administrative Sanctions, Land and Building Tax

INTRODUCTION

The granting of extensive autonomy is an endeavor to promote community welfare by boosting empowerment services and community participation in regional development. One of the primary hurdles to carry out the government's responsibilities is the limited funding available, which must be explored from current sources and potential in the area. These are both a problem and an opportunity for finance and development sources (Faisal Hidayat, 2014). Similar to taxes, they play a vital part in state life. Because taxes are a source of state revenue that contributes to financing state spending and national development, the government is attempting to increase tax revenue. The collection of regional taxes is conducted in line with Law No. 28 of 2009 on regional taxes and regional levies. Provincial and regional or municipal taxes make up the regional tax spectrum. The transfer of P2 and BPHTB land and building taxes to the regency or municipality is one of the most important parts of this rule.

A land and building tax is a levy on land and buildings that originate from the presence of profit and/or socioeconomic status for a person or organization that has a right to it or receives benefits from it. The Land and Building Tax (LBT) is a material tax, meaning that the amount of tax due depends on the state of the object, namely the land and/or buildings. The condition of the subject has no bearing on the item's size. Land and buildings give advantages and a higher socioeconomic standing for those who have a right to or benefit from them (Jati, 2016). Therefore, they are obligated to pay for a portion of the benefits they get. According to Puspita (2014), taxes are material; hence, the amount of tax owing depends on the state of the object, especially land and buildings.

According to the description of the context of the issues to be evaluated, there is a disparity between the target amount and the actual P2 land and building tax revenue in Karo Regency. In Karo Regency, P2 land and building tax revenues are undoubtedly subject to the tax gap phenomenon. This issue is characterized by the disparity between the degree of taxpayer compliance and the amount of actual land and building (P2) tax revenue. Then, a discrepancy between expectation and reality was discovered. For the previous seven years, there has been a difference between anticipated and actual tax revenues. Among the questions that must be addressed in this respect are:

1. Does the level of taxpayer awareness have a significant effect on rural and urban land and building tax revenues in Karo Regency?

2. Does service quality have a significant effect on rural and urban land and building tax revenues in Karo Regency?

3. Does the inconsistent application of administrative sanctions have a significant effect on rural and urban land and building tax revenues in Karo Regency?

4. Does the level of taxpayer awareness, service quality, and inconsistency in the application of administrative sanctions simultaneously have a significant effect on rural and urban land and building tax revenues in Karo Regency?

This study's aims are as follows:

- to analyze whether the level of taxpayer awareness has a significant effect on rural and urban land and building tax revenues in Karo Regency.
- to analyze whether service quality has a significant effect on rural and urban land and building tax revenues in Karo Regency.
- to analyze whether the inconsistency in the application of administrative sanctions has a significant effect on rural and urban land and building tax revenues in Karo Regency.
- to analyze whether simultaneously the level of taxpayer awareness, service quality, and the inconsistency of the application of administrative sanctions have a significant effect on rural and urban land and building tax revenues in Karo Regency.

This study is anticipated to benefit several stakeholders, including:

- As input and information for the regional government that may be considered when formulating policies involving tax collections, particularly land and building taxes.
- For academicians, it is anticipated that the study findings would contribute to the creation of a repertoire of knowledge about valuation management in the area of local taxes relevant to raising land and building tax revenues P2.
- For the community, as material to raise understanding for the community, particularly land and building tax payers, about the significance of taxes and community engagement in development, with the expectation that the community would be motivated to meet tax obligations immediately.
- This study can expand our understanding of land and building taxes.

LITERATURE REVIEW

Definition of Tax

According to Mardiasmo (2016), taxes are contributions given by the people to the state to execute the law, and their execution might be compelled without recompense. The state uses contributions to make public-interest payments. Taxes are the major source of governmental income utilized to pay public expenditures (Riftiasari, 2019). Central and regional taxes are

classified by tax collectors. People's payments to the state treasury are based on laws that may be enforced without reciprocity and used to cover public costs (Mardiasmo, 2018).

Taxes are mandatory contributions or levies that must be paid by the public, especially taxpayers or government taxes, which can be forced by not receiving direct compensation as a result of these payments in accordance with applicable provisions to finance welfare development. So taxes vary from levies in their coercive character and other elements. Land and Building Tax is a source of municipal income and regional tax revenue to accomplish people's welfare through various developments.

Optimization and Tax Collection

Winardi in Bayu (2017) In business, optimization is an attempt to maximize operations in order to achieve the desired or desirable outcomes. Then, in the execution of the Land and Building Tax collection, it is envisaged that the public will be aware of the significance of tax payments since the tax will be repaid indirectly and the benefits will be shared by all levels of society. Herein lies the distinction between taxes and levies. All levels of society, including those who do not pay taxes, benefit from taxes paid. Pay the tax while enjoying the rewards. It is vital for tax authorities to provide counseling in order to encourage public involvement in tax payments and to ensure that taxpayers comprehend the purpose and significance of taxes, thereby optimizing taxation sector revenue.

Land and Building Tax

To raise regional financial resources as capital for funding government administration and regional development, this financing plan has been developed in the form of an annual budget by accumulating many different sources of subsidized income. Furthermore, autonomous areas must be able to handle their own domestic issues with their own financial resources. This implies that regional administrations must constantly seek to improve regional funding by exploring local revenue streams.

The basis for the imposition of Rural and Urban Land and Building Tax (LBT -P2) is the Sales Value of Tax Objects, which has the meaning that it is the average price obtained from sale and purchase transactions that occur fairly; if there is no sale and purchase value, the Sales Value of the Tax Object is determined through price comparisons with other similar objects, the value of a new acquisition, or the selling price of a replacement tax object (Anastasia and Lilis, 2014). If there is no fair transaction, the selling value of the taxable object is determined through price comparison with other similar objects, the acquisition value of a new taxable object, or the selling value of a replacement taxable object. The sales value of taxable

objects is determined every three years by the Minister of Finance, except for certain regions, which are determined every year according to the development of the region. The tax payable must also be considered because the tax payable is determined as of January 1 of the tax year concerned. If there is a change, it is recognized or calculated in the following tax year. There are several approaches to assessing land and building tax objects:

- Market data approach: generally used to determine the selling value of land tax objects
- Cost approach: method of calculating all costs incurred to construct new buildings of the same type, minus depreciation.
- Revenue approach: calculating the sales value of the tax object by capitalizing one year's income from the tax object in question. This approach is usually applied to taxing objects built to generate income, such as hotels, office buildings that are rented out, and so on.

Transfer of P2 land and building taxes from the central government to the regions

The transfer of management of rural and urban land and building taxes (LBT P2) from the central government to the regional government is a type of fiscal decentralization and regional autonomy policy follow-up. This policy's format is specified by Law No. 28 of 2009. This is a turning point in the rural and urban management of land and building taxes. With this transfer, the regional government will be responsible for the data collection, assessment, determination, administration, collection and servicing of land and building tax P2 (Regency or city). The objective of transferring the management of P2 land and building taxes to regional taxes according to the Law on Regional Taxes and Regional Retributions is to:

- Improving accountability for the implementation of regional autonomy
- Providing new opportunities for regions to impose new levies (adding types of local taxes and regional levies);
- Providing greater authority in taxation and user charges by broadening the local tax base•Delegating authority over local tax rates to the regions.
- Handing over the tax function as a budgeting and regulatory instrument to the regions

Taxpayer Awareness

Taxpayer awareness is when the taxpayer knows, understands, and implements tax provisions correctly. Knowledge and understanding of taxation can help taxpayers comply with the rules and fulfill their obligations to pay taxes. According to Safri (2013), awareness is a person's behavior towards an object that involves feelings and presumptions to act according to

that object. As a result, awareness in tax payments can be defined as a taxpayer's behavior involving belief and knowledge about the tax. Thus, taxpayer awareness is a behavior or action taken by taxpayers to develop a sense of responsibility in terms of taxation awareness, which is a component in humans that helps them understand how to act or respond to reality.

According to Nurlaela (2013), there are three forms of awareness regarding tax payments, namely:

- Awareness that taxes are a form of participation to support state development, where taxes are used for state development in order to improve the welfare of citizens.

- Awareness that delays in paying taxes can be detrimental to the state Tax payers pay taxes because they understand that delays in paying taxes can hinder the country's development.

- Awareness that taxes are determined by law and can be enforced. Taxpayers pay taxes because tax payments are based on a strong legal basis and are an absolute obligation for every citizen.

According to Arisandy (2017), taxpayer awareness will increase if the public has a positive perception of taxation. Alfiah (2014) also stated that tax knowledge is an important factor in increasing taxpayer awareness of their obligations to pay their taxes. Research conducted by M. Hasan Ma'ruf and Sri Supatminingsih (2020) states that taxpayer awareness has a positive effect on land and building taxpayer compliance. Meanwhile, research by Mareta Krisdayanti, Gunarianto, and Untung Wahyudi (2022) states that taxpayer awareness and knowledge of taxation have no effect on taxpayer compliance.

It can be concluded that taxpayer awareness is a condition in which taxpayers know, respect, and comply with applicable tax provisions and have the will and desire to fulfill their tax obligations. According to Safri (2013), there are several indicators of taxpayer awareness, as follows:

- Awareness of the existence of tax rights and obligations fulfills the obligation to pay taxes. The existence of tax rights and obligations can help state finances earn more money. The taxpayer must fulfill his or her obligation to pay taxes.

- The public trust in paying taxes for state and regional financing. As a form of taxpayer accountability, there is public trust in taxpayers carrying out their obligations to fulfill state finances.

- Self-motivation to pay taxes voluntarily; paying taxes must be done with awareness of the taxpayer so that the payment process can run well. If the taxpayer has the incentive to pay taxes, their participation can support state finances.

Service quality

According to Winerungan (2013), "service" is the provision of services, either by the government, private parties on behalf of the government, or private parties, to the community with or without payment to meet the needs and interests of the community. According to Mory (2015), providing services to meet the needs of people or communities related to tax matters that have an interest in the organization is in accordance with the main rules and procedures that have been determined. According to Parasuraman (1988), there are five service dimensions:

- Physical evidence (tangibles) includes physical facilities, equipment, employees, and means of communication. The appearance and capabilities of the company's physical facilities and infrastructure and the condition of the surrounding environment are clear evidence of the services provided by service providers. This includes the physical facilities of the building, equipment, employees, infrastructure, and technology.

- Reliability is the ability to provide the promised service skillfully, promptly, accurately, and satisfactorily. Service must be in accordance with what is expected by customers, namely timely performance, service without errors, a sympathetic attitude of officers, and high accuracy.

- Responsiveness is the willingness of staff to help customers and provide responsive service. Responsive service is the hope of every customer, and with fast service, customers will be more interested in visiting the service.

- Assurance includes the knowledge, competition, courtesy, and trustworthiness of the staff, free from harm, risk, or doubt.

- Empathy, namely giving attention, sincerity, and being individual or personal to customers by trying to understand their desires, is where a company is expected to have an understanding and knowledge of customers, understand customer needs specifically, and have a comfortable operating time for customers.

According to Supadmi (2016), "quality" is the overall characteristics of a product or service that relate to its ability to meet predetermined needs. According to Setiawan (2014), service is the process of helping others with certain tips that require interpersonal relationships so that satisfaction and success are realized. Research conducted by Taringot (2017), states that tax authorities, sanctions, the selling price of tax objects, and the knowledge of taxpayers affect taxpayer compliance. Each of the tax authorities' services, sanctions, and selling prices of tax objects affects taxpayer compliance. So it can be concluded that the quality of service is the provision of services or ways of serving tax office employees to people who need assistance in tax matters. Tax officials who provide services to taxpayers must be kind, communicative,

provide friendly service, and provide a sense of security so that taxpayers feel comfortable making tax payments. Tax officials must also be trustworthy and open when providing clear information. With the services provided, taxpayers will be happy to pay taxes at the tax office. Services apply to all types of services provided by the company when the client is at the company (Arianto, 2018). Tax officials must also be trustworthy and open when providing clear information (Harfika and Abdullah, 2017). With the services provided, taxpayers will be happy to pay taxes at the tax office (Arianto, 2018).

Tax Sanctions

Sanctions are an action given to people who make mistakes or violate a rule. According to Mory (2015), tax sanctions are a guarantee that the provisions of tax laws and regulations (taxation norms) will be complied with or obeyed. So tax sanctions are a deterrent tool so that taxpayers do not violate tax norms. According to Winerungan (2013), tax sanctions are a guarantee that the provisions of tax laws and regulations will be obeyed; in other words, tax sanctions are a means of preventing taxpayers from violating the norms in taxation. Sanctions are needed so that regulations or laws are not violated. Tax sanctions are a guarantee that the provisions of tax laws and regulations will be obeyed or complied with.

In Law Number 28 of 2007 concerning General Provisions on Taxation, there are two types of sanctions: administrative and criminal sanctions. There are threats of violation of a norm that are met with administrative sanctions, there are those that are met with criminal sanctions, and there are those that are threatened with both administrative and criminal sanctions. So it can be concluded that tax sanctions are an action that will be given to taxpayers who violate their obligation to pay taxes. According to Siregar (2017), there are indicators of tax sanctions, including the following:

- Assertive: sanctions given to taxpayers who are late paying taxes will deter taxpayers, according to the rules of the tax law.
- Discipline: The greater the level of taxpayer discipline in paying taxes, the more likely it is that compliance in paying taxes will increase. It is said to be disciplined if the taxpayer fulfills tax obligations in accordance with tax regulations.

Correlation between research variables

Taxpayer awareness of rural and urban land and building tax receipts in Karo Regency

According to Muliari in Astana & Merkusiwati (2017), "taxpayer awareness" is a person's good faith to fulfill the obligation to pay taxes voluntarily. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations, so as to

increase compliance. Taxpayer awareness of the large role played by the taxation sector as a source of state financing is needed to increase taxpayer compliance. So the low awareness of taxpayers can be seen in the state tax revenue that has not been achieved according to the predetermined target from year to year. Every taxpayer must comply with existing general tax provisions, but taxpayers are also inseparable from their negligence in fulfilling tax obligations. For this reason, it is expected that every taxpayer is able to fulfill his tax obligations. Taxpayers can be said to be good if the taxpayer complies with existing regulatory provisions (Pohan, 2016). Taxpayer compliance, namely all tax obligations, is something that must be fulfilled by taxpayers and is the right of every taxpayer to carry out their taxation. The more taxpayers understand the applicable tax provisions and regulations, the more aware they will be of their obligations to pay rural and urban land and building taxes.

Quality of service to land and building tax revenues in rural and urban areas in Karo Regency

Low of land and building tax revenues will hinder the smooth implementation of development. Therefore, so that development is not hampered, efforts to increase taxpayer compliance in paying land and building taxes must be encouraged and increased by all tax collectors. One way to optimize land and building tax revenue is to increase taxpayer compliance. Efforts to increase taxpayer compliance include providing good service to taxpayers. Services provided to taxpayers are public services that are more directed as a means of fulfilling community needs within the framework of implementing statutory regulations and valid invitations. Based on this, in general, the quality of service has contributed to land and building tax revenues. If direct evidence, reliability, responsiveness, and empathy are consistently implemented properly, then it is certain that it will be able to increase land and building tax revenues.

Administrative sanctions against land and building tax receipts in rural and urban areas in Karo Regency

Administrative sanctions and criminal sanctions are two types of tax sanctions. Administrative sanctions are payments for losses to the state in the form of administrative fines, interest, or increases in tax payable. This variable is measured using a question developed by Rumiyatun (2017) that asks whether taxpayers understand the purpose of tax sanctions, whether the imposition of severe sanctions is one way to educate taxpayers, and whether tax sanctions must be imposed on taxpayers who violate the law without tolerance. This criminal sanction can result from a criminal act of violation, i.e., a criminal act with an element of

unintentionality, or from a criminal act of crime, i.e., a criminal act with an element of intent or negligence.

Based on the background and description of previous research, as well as the theoretical framework, the following hypotheses can be proposed in this study:

H1: Taxpayer awareness has a positive effect on rural and urban property and building tax revenues in Karo Regency.

H2: Service quality has a positive effect on rural and urban land and building tax revenues in Karo Regency.

H3: The imposition of administrative sanctions has a positive effect on rural and urban property tax revenues in Karo Regency.

H4: Taxpayer awareness, service quality, and the imposition of administrative sanctions simultaneously have a positive effect on rural and urban land and building tax revenues in Karo Regency.

RESEARCH METHODS

The type of research done is causal research, which is based on a cause-and-effect relationship. This could mean that there are independent variables (variables that have an effect) in this case. (Sugiyono, 2017). In this study, we used explanatory research with a quantitative approach because the method used was an explanatory one. Explanatory research is to test the hypothesis between the hypothesized variables. In this study, there are hypotheses that will be tested for truth. The hypothesis describes the relationship between two variables to find out whether a variable is associated or not with other variables, or whether the variable is caused or influenced by other variables or not (Sani and Vivin, 2013). Causal research examines the causal relationship between two or more variables. Causal research explains the effect of changes in one variable's value variations on changes in other variables' value variations. This study was undertaken inside the Karo Regency government, namely the Financial Management Agency, Revenue, and Regional Assets of Karo Regency Government. This study was done between March and June of 2022.

Population and Sample

The population in this study is the number of taxpayers in January through December 2020 from the three sub-districts with the composition given in Table 1.

Table 1 Composition of the Study Population

Region	Subdistrict	Number of Taxpayers
I	Mardinding, Tiga Binanga, Juhar, and Kecamatan Munte	38,580
II	Kutabuluh, Payung, Simpang Empat, Berastagi, Tiganderket and Kecamatan Naman Teran	42,916
III	Kabanjahe, Tiga Panah, Barusjahe, Merek, Merdeka,	69,246
	Amount	15.0742

Sampling must really be able to describe the actual state of the population, or the sample must be representative. The Slovin formula yielded 300 samples from three different regions. Study used simple random sampling method to collect the data. The primary data source in this study is a questionnaire given to taxpayers as respondents. Secondary data is obtained from scientific reports related to this research. In this study, researchers collected data by distributing closed questionnaires, where respondents only chose the answers that had been provided. Data is processed using a Likert scale with answers to questions, namely, a value scale of 1–5.

Variable Operational Definitions

The operational definition of the variables to be examined in this study will be as follows: Taxpayer Awareness (X1): is a person's good will to fulfill the obligation to pay taxes voluntarily. Quality of Service (X2): How far is the difference between the reality and expectations of customers for the services they get or receive? Administrative Sanctions (X3) are a payment for losses to the state, especially in the form of interest and increases. It is the last tool or legal bastion used by the tax authorities so that tax norms are complied with. Rural and Urban Building Land tax (Y) is a tax that is material in nature, and the amount of tax payable is determined by the condition of the object, land.

Instrument Validity and Reliability

Validity test

The calculation of the validity test in this study using the Pearson correlation method involves looking at the significance value. Validity can be seen from the value of the correlation coefficient (corrected item total correlation) > 0.3; conversely, if the correlation coefficient value is < 0.3, then it is said to be invalid. The results of the validation test on the research instrument, which was carried out based on 30 respondents, are given in Table 2.

Table 2. Research Instrument Validation Test Results

Variable	Indicator	r-count	r-table	Conclusion
Taxpayer Awareness	KWP1	0.665	0.3610	Valid
	KWP2	0.900	0.3610	Valid
	KWP3	0.712	0.3610	Valid
Service quality	KP1	0.845	0.3610	Valid
	KP2	0.668	0.3610	Valid
	KP3	0.854	0.3610	Valid
	KP4	0.760	0.3610	Valid
Administrative Sanctions	SA1	0.344	0.3610	Valid
	SA2	0.523	0.3610	Valid
	SA3	0.408	0.3610	Valid
Land and building taxes	LBT1	0.460	0.3610	Valid
	LBT2	0.571	0.3610	Valid
	LBT3	0.735	0.3610	Valid

Reliability Test

Table 3: Research Variable Reliability Test Results

Variable	r-count	r-table	Conclusion
Taxpayer Awareness	0.701	0.3610	Reliable
Service quality	0.772	0.3610	Reliable
Administrative Sanctions	0.407	0.3610	Reliable
Land and building taxes	0.620	0.3610	Reliable

Classic assumption test

In this study, the classic assumption tests used include the normality test, the multicollinearity test, and the heteroscedasticity test.

Hypothesis testing

The hypothesis tests in this study are the partial test (t-test) and the simultaneous test (F-test). The design of hypothesis testing is used to determine the correlation of the two variables to be studied. If the t-count value > t-table value, it is stated that the independent variable has an effect on the dependent variable. The simultaneous F test is used to determine whether there is a simultaneous effect between the independent variables and the dependent variable. If the F-count value > F-table value, it is stated that the independent variables simultaneously affect the dependent variable.

Correlation coefficient

The correlation coefficient is used to determine whether or not there is a strong influence of taxpayer awareness, service quality, and administrative sanctions on land and building tax revenues in rural and urban areas.

The coefficient of determination (R²)

The coefficient of determination measures the extent to which the model can explain the variance in the dependent variable. In the linear regression model, the magnitude of the independent variables' contribution to the dependent variable may be determined by examining the total coefficient of determination (R^2). The model properly depicts the relationship between the independent and dependent variables if R^2 is near one. In contrast, the smaller the effect of the independent factors on the dependent variable, the closer R^2 is to 0.

RESULTS

Descriptive Statistical Analysis

Table 4: Characteristics of Respondents

	Female	Male
Region		
1	38	62
2	31	69
3	35	65
Total	104	196
Percentage	35	65
Status		
Single	16	23
Married	88	173
Total	104	196
Percentage	35	65
Age		
20-30	16	21
31-40	30	67
41-50	49	51
Above 50	9	57
Total	104	196
Percentage	35	65
Education Level		
High School	34	101
Diploma	24	29
bachelor degree	32	39

Master degree	2	3	Table 4…
Others	12	24	
	104	196	
Percentage	35	65	
Taxpayer time			
1-5 years	39	62	
5-10 years	19	41	
11-15 years	31	42	
Above 15 years	15	51	
Total	104	196	
Percentage	35	65	

Analysis of the Distribution of Respondents' Answers

Table 5: Average Distribution of Respondents' Answers

Taxpayer awareness		
No	Items	Average
1	KWP1	4.19
2	KWP2	4.10
3	KWP3	4.30
Service quality		
No	Items	Average
1	KP1	3.95
2	KP2	3.33
3	KP3	4.02
4	KP4	3.68
Administrative Sanctions		
No	Items	Average
1	SA1	3.82
2	SA2	3.83
3	SA3	3.6
Land and Build Tax Payment		
No	Items	Average
1	LBT1	3.99
2	LBT2	4
3	LBT3	4.07

Classical Assumption Test Results

Normality test

The normality test aims to determine whether the standardized residual values in the regression model are normally distributed or not. The data normality test used in this study is the Kolmogorov-Smirnov test.

Table 6: Normality Test Results

		Unstandardized residual
N		300
Normal Parameters, b	Means	.0000000
	std. Deviation	5.4244153
MostExtreme Differences	absolute	.163
	Positive	082
	Negative	-.183
Test Statistics		1,170
asymp. Sig. (2-tailed)		.126c

Table 6 shows that the asymp. sig. (2-tailed) = 0.126 > 0.05, so the data distribution is normally distributed.

Multicollinearity Test

The multicollinearity test was carried out to see whether there is an almost perfect linear correlation between the two independent variables. If there is a correlation between the independent variables, a multicollinearity problem will be found.

Table 7: Multicollinearity Test Results

Model	Collinearity Statistics	
	tolerance	VIF
(Constant)		
KWP	.602	1,662
KP	.457	2,186
SA	.473	2.116

Table above shows that the statistical collinearity score shown by the variance inflation factor (VIF) value for all independent variables is less than 10 and the tolerance value for all independent variables is greater than 0.1, so the independent variables do not have multicollinearity problems.

Heteroscedasticity Test

The heteroscedasticity test using the Glejser method was carried out by regressing all the independent variables to their unstandardized residual values. The results of the Heteroscedasticity Test show that the significant value is greater than 0.05, meaning that there are no symptoms of heteroscedasticity (see table 8).

Table 8: Test Results Heteroscedasticity

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Beta		
(Constant)	3,435	3,391		1013	.316
KWP	.035	.035	.110	1014	.313
KP	-.037	.029	-.146	-1,300	.197
SA	-.049	039	-.134	-1,264	.209

a. Dependent Variable: Abs_RES

Hypothesis Testing Results

Simultaneous significance test

Table 9: Simultaneous Significance Test Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	88,994	3	29,665	163,034	.000b
residual	53,858	296	.182		
Total	142,852	299			

The results of data processing to see the simultaneous effect of all independent variables (taxpayer awareness, service quality, and administrative sanctions) on the dependent variable (P2 LBT payments), showed that the value of Sig-F was 0.000 <0.05. So it can be concluded that the variables of taxpayer awareness, service quality, and administrative sanctions all simultaneously have a significant effect on LBT P2 payments in Karo Regency.

Partial significance test

The results of data processing to see the partial effect of independent variables (taxpayer awareness, service quality, and administrative sanctions) on the dependent variable (LBT P2 payments) are in Table 10.

Table 10: Partial significance test results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Betas		
(Constant)	.956	.144		6,658	.000
KWP	.100	043	.106	2,311	022
KP	.348	048	.380	7.193	.000
SA	.329	043	.399	7,693	.000

Table 10 shows as follows:

- The sig-t value for the taxpayer awareness variable is 0.022 <0.05, meaning that taxpayer awareness has a significant effect on paying LBT P2 in Karo Regency.
- The sig-t value for the quality of service variable is 0.000 <0.05, meaning that the quality of service has a significant effect on the payment of LBT P2 in Karo Regency.
- The sig-t value for the administrative sanctions variable is 0.000 <0.05, meaning that administrative sanctions have a significant effect on the payment of LBT P2 in Karo Regency.

Therefore the research multiple linear regression model as follows:

Y = .956 + 0.100 X1 + 0.348 X2 + 0.329 X3

Coefficient of Determination (R^2)

Table 11: Test results for the Coefficient of Determination (R2)

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.789a	.623	.619	.42656

The coefficient of determination R^2 of 0.623 is shown in Table 11. This means that the independent variables (taxpayer awareness, service quality, and administrative sanctions) can explain 62.3% of P2 LBT payments, while other variables can explain the remaining 37.7%.

Table 11: Summary of Research Hypothesis Testing Results

	Hypothesis	Sig	Conclusion
H1	Taxpayer awareness has a significant effect on LBT payment P2.	0.022	Accepted
H2	Service quality has a significant effect on LBT P2 payments.	0.000	Accepted
H3	Administrative Sanctions have a significant effect on LBT P2 payments.	0.000	Accepted
H4	Taxpayer awareness, service quality, and administrative sanctions simultaneously have a significant effect on LBT P2 payments.	0.000	Accepted

DISCUSSION

The effect of taxpayer awareness on LBT P2 revenue

The results of testing the first hypothesis show that taxpayer awareness has a significant effect on rural and urban land and building tax revenues in Karo Regency. The results of this study are in accordance with research that has been conducted previously, namely Ma'ruf and Supatminingsih (2020), which state that taxpayer awareness has a positive effect on land and building taxpayer compliance. With a sense of taxpayer awareness, taxpayer compliance in paying land and building taxes in a timely manner is higher, so it can be concluded that taxpayer awareness has a positive effect on taxpayer compliance in paying land and building taxes.

The effect of service quality on LBT P2 Revenue

The results of testing the second hypothesis indicate that the quality of service used according to Parasuraman (1988) is tangible: reliability, responsiveness, assurance, and empathy; but only four dimensions are used by researchers in research, namely physical evidence, reliability, responsiveness, and empathy, which have a significant effect on rural and urban land building tax revenues in Karo Regency. Compliance with tax payments is influenced by the quality of service offered by tax authorities to taxpayers. This implies that the administration of Karo Regency may strengthen tax services, particularly their reliability.

When the satisfaction felt by the taxpayer while paying taxes creates a belief in the expectations that the taxpayer gets from the services provided by the tax officer, it creates a high motivation for the taxpayer to behave obediently. The results of this study are in accordance with previous research conducted by Isawati (2016), which states that the variables of tax knowledge, tax services, and tax sanctions have a positive and significant effect on taxpayer compliance in paying land and building taxes. Meanwhile, the income variable has a negative effect and does not have a significant effect on taxpayer compliance with paying land and building taxes.

The effect of administrative sanctions on LBT P2 Revenue

According to the findings of testing the third hypothesis, administrative sanctions had a significant effect on rural and urban land-building tax revenues in the Karo Regency. This implies that if the administrative consequence is more severe (adequate), the taxpayer's compliance will increase. When the administrative sanction is reduced, taxpayer compliance will likewise decrease. According to research conducted by Krisdayanti et al. (2022), taxpayer awareness and knowledge of taxation do not affect taxpayer compliance, but the strictness of

tax sanctions has a positive and significant effect on taxpayer compliance, with taxpayer awareness of taxation, knowledge of taxation, and the firmness of tax sanctions all influencing taxpayer compliance simultaneously. This was also corroborated by other studies, such as Sibuea (2016), whose study revealed that land and building tax services, tax sanctions, NJOP, knowledge of land and building tax, and taxpayer awareness had a significant effect on taxpayer compliance.

The effect of taxpayer awareness, service quality, and administrative sanctions on LBT P2 Revenue

According to the findings of testing the fourth hypothesis, taxpayer awareness, service quality, and administrative sanctions have a significant effect on permissible LBT P2 payments simultaneously. As per Ma'ruf and Supatminingsih (2020) and Tri Isawati (2016), the factors of tax awareness, tax services, and tax sanctions have a positive and significant influence on taxpayer compliance in paying land and building taxes, and the results are consistent with these findings. This study's results corroborate Zainuddin's (2018) argument that taxpayers will have the confidence to fulfill their tax obligations if they get excellent service from tax authorities, an efficient and effective taxation system, and tax education that drives them to do so. This was also corroborated by earlier researchers, such as Sibuea (2016), whose study revealed that land and building tax services, tax sanctions, NJOP, awareness of land and building tax, and taxpayer awareness all had a significant effect on taxpayer compliance.

CONCLUSION

Following conclusions can be drawn based on the outcomes of the testing and discussion of the hypotheses mentioned earlier.

1) Taxpayer awareness has a positive and significant effect on rural and urban land building tax revenues in Karo Regency.
2) Service quality has a positive and significant effect on land and building tax revenues in rural and urban areas in Karo Regency.
3) Administrative sanctions have a positive and significant effect on land and building tax revenues in rural and urban areas in Karo Regency.
4) Taxpayer awareness, service quality, and administrative sanctions simultaneously have a positive and significant effect on rural and urban land building tax revenues in Karo Regency.

SUGGESTIONS

Given the significance of the Land and Building Tax (LBT), the researchers give important ideas and advice for future LBT collection. Among the recommendations made by researchers are:

Taxpayer Awareness

In order to fulfill their commitments, taxpayers are required to have the foresight to pay taxes on time, since this would benefit them. When payments are received on time, regional tax collections are also accurate, and regional development proceeds smoothly. It is hoped that the Karo Regency Government will be more proactive in educating the public about the significance of land and building taxes by posting notices on planks or information boards stating that all development costs in areas such as schools, roads, and health services are funded by the taxes paid by the people. Conduct land and building tax socialization via direct meetings with the public, rewarding taxpayers. In addition, authorities should enhance different advice and be able to persuade the public that the Karo Regency Government has utilized technology to ease tax payment by digitizing the formerly standard method of paying land and building taxes, which is now available online. By increasing public trust and compliance with the Land and Building Tax, individuals are able to pay their taxes, thereby fostering a collaborative environment within the community in addition to encouraging an electronic tax payment system. When the electronic land and building tax is implemented, the public's trust in the government will therefore increase. This eliminates the possibility of officials not documenting transactions. Given that tax awareness influences the collection of land and building taxes in Karo Regency, it is likely that taxpayers are constantly conscious of paying taxes. The Karo Regency Government would have the ability to advise taxpayers about taxes.

Service quality

In addition, the Karo Regency Government supplied service personnel with training so that they could give optimal service to the community and deliver accurate responses. Based on the indicators used to measure dependability, which is the amount of trust in the government system, and the findings of this study's participants' responses, what society really wants is a good government system. This is what will eventually increase public trust in the government, particularly among taxpayers. In addition, this will affect the trust of taxpayers in tax collection since a correctly executed system would allow taxpayers to directly benefit in the form of transferring tax revenues back to the people. One of the reasons why people avoid paying their taxes is a lack of trust in the quality of the services they get. This is due to the fact that trust in

the government does not motivate tax payment. In this approach, trust in the government is only an anticipation or expectation that does not produce a will since it has no consequences for promoting or drawing taxpayers' interest in becoming tax-aware. This issue should be of special importance to the Karo Regency Government in order that the government, which has been entrusted with good governance, can entice people to meet their tax obligations.

It is anticipated that the Karo Regency Government, namely the tax authorities, can provide and enhance better services to taxpayers so that people may have more trust in the processing of their taxes. This will also facilitate the payment of taxes, thereby increasing taxpayer compliance with tax payments, particularly the land and building tax. Considering the convenience provided by the Karo Regency Government and tax officials to taxpayers when paying taxes, particularly Land and Building Tax, it is hoped that the Karo Regency Government, particularly the taxation party, will provide additional facilities, such as the accessibility of tax payment locations, for taxpayers. Then, it is anticipated that taxpayers would make the most of the facilities given by the Karo Regency Government, namely, by paying their taxes on time.

Administrative Sanctions

It is envisaged that the administrative sanction policy would be more effective in increasing the fulfillment of tax responsibilities, thereby increasing the degree of compliance among individual taxpayers to reach an ideal level. Regarding administrative fines, the taxpayer should be more aware of the payment deadline for land and building tax so that he or she is not susceptible to such penalties. It is also hoped that the Karo Regency Government will increase counseling regarding administrative sanctions and sanctions determined by the Karo Regency Government for taxpayers who are late in paying Land and Building Tax in order to increase taxpayer compliance with Land and Building Tax payments.

Through electronic media and mass media such as banners, billboards, and booklets, the Karo Regency Government must give socialization in the form of sanctions that the community would suffer if they were late paying taxes in order to gain the community's awareness. With the introduction of administrative sanctions in the form of fines, it is believed that taxpayers will be more obedient in paying their taxes and that there will be no tax payment delays. Future researchers will be able to look at service quality using the same number of variables that are used to study customer satisfaction, namely five indicators of service quality that might affect customer satisfaction.

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