

Original Research Article

Public Awareness in Paying Land and Building Tax in Indonesian

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Abstract: This study aims to describe and analyze how PBB-P2 payment policies are implemented. It will also tell and analyze the factors that help and hurt the policy's implementation, based on Malang Regency Regional Regulation number 1 of 2019 about changes to Regional Regulation number 8 of 2010 about regional taxes in Lawang District. The type of research is descriptive research with a qualitative approach, and this study implementation of PBB-P2 Payment Policy Based on Malang Regency Regional Regulation Number 1 of 2019 concerning Amendments to Regional Regulation Number 8 of 2010 regarding Taxes. Also, Miles and Huberman's interactive technical analysis model was also used to look at the data. This model has four stages: data collection, data consolidation, data presentation, and conclusions. The study's results show that the communication factor shows how clear policymakers' instructions are, even though several things need to be written down in the regional regulation. Also, the level of human resources education affects their ability to manage monthly reports, so they need help from UPT officers. The facilities for paying PBB-P2, however, are enough and make payments more manageable. Policy executors' willingness to send in SPPT on time, a clear bureaucratic structure, and policy executors' cooperation and support for sending due dates to taxpayers. Factors supporting implementing PBB-P2 payment policies include rewards, proof of ownership, and procedures by the District Government of Lawang. Meanwhile, inhibiting factors include taxpayers being reluctant to pay their taxes and no taxpayers being found.

Keywords: PBB-P2 Payment Policy, Public Policy Implementation, Public Awareness.

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INTRODUCTION

Tax is one of the most important ways for the government to get money. Land and Building Tax (PBB) is a way for the government to earn money from land and buildings on state land. This is in line with the Malang Regency Regional Regulation Number 1 of 2019, which says that taxes are a mandatory contribution to the state owed by individuals or entities that are coercive based on the law, without getting direct compensation, and used for state needs as much as possible for the prosperity of the people. Considering how vital the Rural and Urban Land and Building Tax (PBB-P2) is to the continuation and smoothness of development, people need to be aware of how to pay this tax.

PBB-P2 in Malang Regency remains the mainstay of the most considerable PAD revenue. This high potential underlies the Regional Revenue Agency of Malang Regency to set a high target for the PBB-P2 sector compared to other taxes. The PBB-P2 target is

high because there have been changes in the Selling Value of Taxable Objects (NJOP) in several sub-districts. These districts include Lawang, Singosari, Karangploso, Kepanjen, Pakisaji, Turen, and Pakis. The seven sub-districts have the most significant number of taxpayers in Malang Regency, which will be the most considerable PBB-P2 revenue compared to other sub-districts.

Based on the data obtained, many taxpayers in Lawang District still need to pay their taxes in 2021. It is suspected that annual tax payments have increased and that year there are no deductions like in 2020, so people are reluctant to pay PBB-P2. In addition, it is suspected that there were technical errors experienced by taxpayers and tax officials, which could hinder the payment of PBB-P2. This can reduce officers' performance to provide full service to taxpayers even though the Lawang District government has promised to give rewards in the form of cash to villages that can pay off PBB-P2.

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Listed in the monthly report on PBB-P2 receipts in 2019-2021, out of 12 villages and sub-districts in Lawang District, Malang Regency has not been able to meet the maximum target of paying PBB-P2, only one town has paid off PBB-P2 namely the village of Wonorejo. This is due to the high level of public awareness and trust, as well as tax officers who are active in collecting taxes and the existence of rewards from the Lawang sub-district government for villages/kelurahans that have paid PBB-P2 annually in full.

Thus, it can be noted that many taxpayers in Lawang District still need to pay or pay off the land and building taxes, even though the government has determined the payment due date. People tend to pay taxes only to fulfill their obligations without knowing the importance of land and building taxes for the state. The land and building tax are manifestations of national mutual cooperation in financing state spending. Therefore, the purpose of this study is to describe and analyze the implementation of PBB-P2 payment policies.

LITERATURE REVIEW

Public Policy Theory

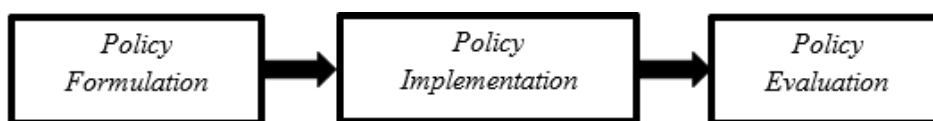
According to Friedrichin Agustino (2017: 166), the policy is a set of actions or activities that a

person, group, or government wants to take in a particular situation where there are both problems (difficulties) and opportunities (possibilities) and the policy is meant to help overcome the issues and take advantage of the opportunities to reach the goal. Anderson in Agustino (2017, p. 17) says that public policy is a set of actions with specific goals that a person or group of actors follow and do in response to a problem or something that worries them.

Pressman and Widavsky, as quoted by Budi Winarno (2002:17), say that the definition of public policy is a hypothesis with a starting point and results that can be predicted. Public policy is different from other types of policy, like privacy policy, because it is affected by things that have nothing to do with the government.

Nugroho (2015) says that two things make public policy easy to understand and measure. The first is that public policy is easy to understand because it means the things done to reach national goals. The second is that public policy is easy to measure because the way to measure it is clear: by how far the plans have been reached.

X picture Stages of Public Policy

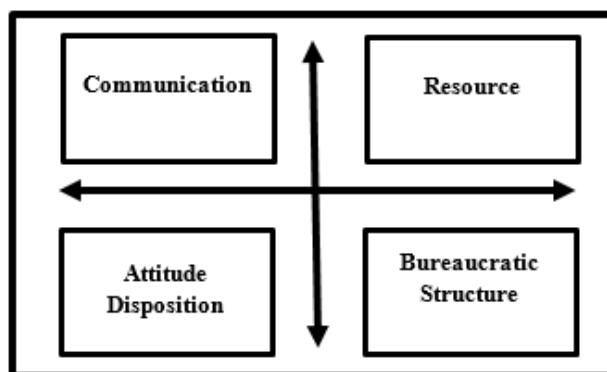


Source: Sadhana (2013:174)

Public Policy Implementation

The next step in public policy is to put the approach that has been made into action. Implementing procedures is an essential part of making public policy. In principle, policy implementation is a way for a policy to reach its goals. Lester and Stewart in Winarno, 2012, pp. 101-102) say that policy implementation is a tool for legal administration in which different people,

groups, procedures, and techniques work together to make policies have the effect or goal that was intended. So, implementation is what the government does to reach the goals set in a policy decision. According to Edward III (1984) in Widodo (2010:96); Intan, Sari, Widjajani, & Noor (2022), four things affect whether a policy is implemented well. These are communication, resources, attitude, and the structure of the bureaucracy.



Picture 1: Edward III Model Policy Implementation
Source: Nugroho (2015:226)

Taxpayer Awareness Concept

Consciousness is a part of people that helps them figure out how to act or react to reality. Nurlaela (2013) says there are three ways to be aware of paying taxes. The first is that people are aware that paying taxes is a way to help the state develop and that taxes are used to support the forms created to improve the lives of citizens. Second, people should know that not paying taxes on time can hurt the state. People pay taxes because they know that not paying taxes on time can slow down the country's growth. Third, people should know that taxes are set by the law and can be enforced. Taxpayers pay taxes because they are required to do so by law and because paying taxes is a solid legal foundation. Safri claims that (2013).

PBB-P2 concept

Law Number 12 of 1994, which is about land and building taxes, says that land and building tax is a tax on things whose use is regulated. Based on Law Number 12 of 1994, "land and building tax" refers to the land's surface and the earth's body below it. Marihot Pahala Siahaan (2009:77) says that the Land and Building Tax is a tax on the ownership and use of land and buildings. This means that any right or benefit of land or buildings in Indonesia will be taxed, except for places of worship, cemeteries, cultural heritage buildings, hospitals, and orphanage beaches. Taxes are not based on proof that a person owns land and buildings. Even though the idea of "earth" includes land, water (such as swamps, ponds, and offshore mines), and the body of the earth beneath it (which has been used as a place of business, such as mining), "earth" is often used to refer to the surface of the planet (G. Kartasapoetra, 1989: 23-24).

One of the principles of land and building tax collection is the principle of gotong royong (in Indonesian). This cooperation reflects more on the spirit of community participation in supporting the

implementation of the Land and Building Tax Law. Mardiasmo (1999: 191) states that the principle of collecting land and building taxes includes providing convenience and simplicity; the existence of legal certainty; easy understanding and fairness; and avoiding double taxation.

METHODOLOGY

Research Sites

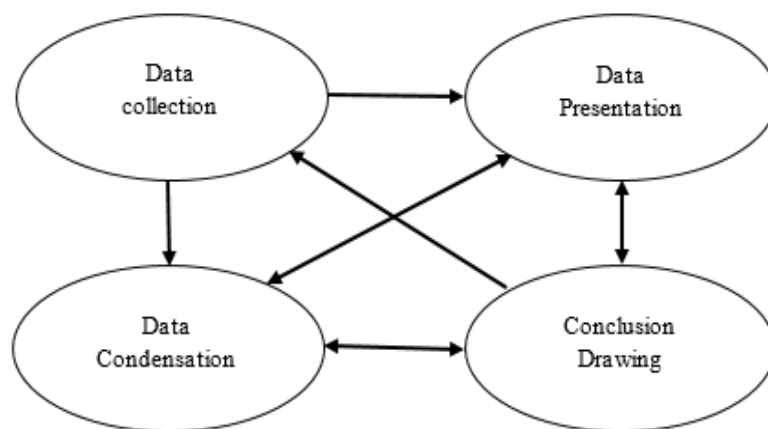
The location of this research is Lawang District, Malang Regency, East Java. Researcher considerations choose This location is due to the background of the problems at that location related to the theme that the researcher will examine, namely regarding public awareness in paying PBB-P2.

Research Informants

In determining informants, researchers used a purposive sampling technique, where researchers deliberately choose based on predetermined criteria and set to fit the research objectives. This study's main subjects (key informants) were taxpayers, sub-district officers, and village or sub-district officials who handled PBB-P2.

Data Analysis

The data analysis technique used in this study is using an interactive model from Miles, Huberman, and Saldana (2014), which includes data collection using interview techniques with informants, observation, and documentation, followed by condensation Nafi, Supriadi, & Roedjinandari (2018). Data with how to adjust all the data that has been obtained without having to reduce or sort the data, the presentation of data in a study is done in the form of brief descriptions, charts of relationships between categories, flowcharts, and so on. Finally, conclusions are drawn by describing the data that has been collected, served, and analyzed.



Source: Miles, Huberman and Saldana (2014)

Picture 2: Interactive Model Data Analysis Components

RESULTS AND DISCUSSION

Results Study

Implementation of the PBB-P2 payment policy based on Malang Regency Regional Regulation Number 1 of 2019 concerning Amendments to Regional Regulation Number 8 of 2010 concerning Regional Taxes

a. Communication

Communication is the first variable in the implementation of this policy. Communication can be interpreted as a means of disseminating information and is an essential tool in policy implementation. Policy implementation can run effectively and appropriately if policymakers or policymakers know what to do. This can work well if policymakers can communicate well.

In this research, the indicators of communication factors that are the focus of research are the clarity of policy orders and the existence of socialization. In making policies, the Regent of Malang must communicate with the secretary area and related organizational elements related to the PBB-P2 payment policy. The policy-making process is carried out through several stages, starting with planning, scheduling, and formulation to the joint discussion in front of the Regional People's Legislative Assembly (DPRD) of Malang Regency for approval.

Based on interviews with KTU UPT for local tax services, Lawang District special officers, and village coordinators, it can be concluded that there are clear instructions from policymakers to policy implementers or implementers. However, some have not been explained in detail regarding the PBB-P2 payment rates contained in the Malang Regency Regional Regulation Number 1 of 2019 concerning Amendments to Regional Regulation Number 8 of 2010 regarding Taxes. Thus, there is communication and coordination in terms of policymakers (Regent of Malang) and executors of activities (Dispenda) as well as related regional apparatus organizations, namely sub-districts and villages/kelurahans can achieve policy goals corresponding with what to expect.

In connection with the implementation of the policy on Malang Regency Regional Regulation Number 1 of 2019 concerning Amendments to Regional Regulation Number 8 of 2010 concerning Regional Taxes, so that the policy objectives and PBB-P2 revenue targets can be achieved and are on target, it is necessary to carry out socialization. This is because socialization plays an important role in conveying information accurately and quickly.

Based on interviews with the village coordinator and one of the taxpayer's special officers in the Lawang sub-district, it can be concluded that the socialization of Malang Regency Regional Regulation Number 1 of 2019 concerning Amendments to Regional Regulation Number 8 of 2010 concerning Regional

Taxes has been carried out by urging all villages to put up banners for-increase taxpayer awareness. The socialization carried out by sub-districts, and towns were right on target, namely to taxpayers. Even though socialization has been carried out, if the target of socialization, in this case, is that taxpayers need to be made aware and disobedient and carry out policy orders, then the policy objectives will be challenging to realize.

b. Resource

Resources are a person's ability to fulfill or handle something according to his abilities. The sources referred to in policy implementation include human resources, infrastructure resources, and budgetary resources for carrying out implementation activities. The resource indicators in this study are focused on the level of human resources and PBB-P2 facilities. The quality level of Human Resources or HR is related to a person's level of education. The story education is an activity in developing abilities, attitudes, and forms of behavior in people's lives. In carrying out tasks, it is necessary to have qualified and sufficient human resources with an appropriate level of educational competence. Thingthedue to implement policy to get maximum results sincerely.

From the results of interviews with KTU UPT Regional Tax Services and Lawang District Special Officers, it can be concluded that the level of human resources for village coordinators who handle PBB-P2 in their area is qualified. At least high school graduates evidence this. However, there are still villages when viewed in terms of suitable education, but skills are still lacking. So special sub-district officers and the Regional Office of the Regional Office carry out monitoring every month, which helps help village coordinators who still need help understanding.

Based on the related data, the education level of village coordinators in Lawang District for 2019-2022 can be seen that the education level of village coordinators who directly handle taxpayers is the majority with high school education. Even so, there are several villages where village coordinators have D3 or S1 degrees. This, of course, can affect the quality of human resources related to insight, knowledge, and skills. The quality of these human resources will later influence solving the problems encountered in implementing PBB-P2 payment policies, as shown in the results of interviews with KTU UPT regional tax services.

Facilities are supporting facilities provided to facilitate various activities to expedite the implementation of activities. Based on the statement submitted by the sub-district special officer and KTU UPT Regional Tax Service, and the village coordinator, it can be concluded that the facilities for paying PBB-P2 are properly available, namely by having a computer

with the sipanji application, which can make it easier for taxpayers to pay PBB-P2 without having to visit the bank *jatim*. However, this facility can only be accessed by the village coordinator, not taxpayers. So that if the taxpayer is going to pay PBB-P2, it can be paid through the village or regional officers in each region.

c. Disposition

Disposition is the character or characteristics of the implementer as the policy executor. Implementers must have good personalities to implement a policy. Policy implementers or implementors have good features or feelings. They will be able to implement the procedure properly so that it is in accordance with the objectives and wishes of policymakers or policymakers. As for disposition indicators, this research focuses on implementers' attitudes toward PBB-P2 payment policies and actions for those who violate them.

In carrying out policy orders, an attitude of acceptance and a good response is needed, and more support from policy implementers or implementers so that they can be appropriately implemented. Based on the interviews obtained from the Lawang sub-district special officer and the village coordinator related to carrying out the PBB-P2 payment policy order, they received complete responses and support from the executor or implementor. This is evidenced by the timely distribution of SPPT in order to minimize taxpayers who are late in paying taxes, thus providing spare time for taxpayers to set aside money. In addition, this executor's attitude affects the taxpayer's awareness; the longer the officer distributes the SPPT to the taxpayer, the longer it takes for the community to pay taxes because there are several taxpayers whose whereabouts are unknown. Hence, it takes a lot of time to distribute the SPPT. The more timely the officers distribute it, the faster the realization of PBB-P2 payments will accelerate the completion per sub-district and the increase in PAD.

In policy implementation, the focus of disposition research besides attitude indicators can also be realized in action by policy implementers. In this study, the efforts of policy implementers are focused on activities if it is known that the taxpayer has committed a violation and how the implementer makes the response of the policy or the implementer regarding this matter. From some of the data that has been obtained from informants such as KTU UPT for local tax services, village coordinators, and special officers in Lawang sub-district, related to violations in PBB-P2 payments, it can be concluded that the sanctions given are only in the form of administrative fines, namely 2% Every month. In addition, sanctions are also provided as a difficulty in management and deed because this PBB-P2 payment will be valid for life. Management land deed always requires proof of PBB-P2 payment in the form of a paid SPPT. Of course, this will make

taxpayers feel wary because they have to make a statement from the village to open an SPPT that has been blocked or frozen by the regional administration, and only then can they take care of the land deed.

d. Bureaucratic Structure

The bureaucratic structure is an order in an organization consisting of charts, division of tasks, and hierarchies within an institution or society. In implementing the PBB-P2 payment policy based on Malang Regency Regional Regulation Number 1 of 2019 concerning Amendments to Regional Regulation Number 8 of 2010 concerning Regional Taxes, the bureaucratic structure factors that become aspects of this study include bureaucratic structure, division of work tasks and implementor cooperation with a target. As for indicators of bureaucratic systems, this research focuses on organizational structure and division of functions, implementor cooperation, and related marks in payment.

The organizational structure plays a vital role in implementing the PBB-P2 payment policy. This is because a good order or installation is needed in carrying out tasks and activities. The implementor must understand his duties so that good cooperation will be formed between the implementer and the target. Based on the statement of KTU UPT for regional tax services and special officers in the Lawang sub-district, the organizational structure of the organizers as policymakers and policy implementers is clear, as is the case in the sub-district which has been stated in the Regent Regulation Number 64 of 2016 concerning Position, Organizational Structure of Duties & Functions and Work Procedures of the Sub-District. The implementing element under *Dispenda* is the UPT (Technical Implementation Unit) which already has an organizational structure and includes a division of tasks. Furthermore, under the UPT, sub-districts are included in the functional position structure, which has a direct line of command to the sub-district head.

Cooperation and coordination are very much needed in carrying out policy implementation activities, likewise with implementing PBB-P2 payment policy implementation activities in the Lawang sub-district. Thus, collaboration is required between the implementers and the targets involved in implementing the policy so that the stated goals can be appropriate. Based on interviews with the KTU UPT for regional tax services with the Village Coordinator and supported by the taxpayer's statement, it states that there is cooperation between the implementer or implementers of the policy with the target, in this case, being the taxpayer. The association is in the delivery of the SPPT when the maturity is notified. Taxes are expected to pay taxes immediately, not exceeding the due date. Because as explained, if it is late, it will be subject to fines or sanctions. In addition, there are clear understandings between officers and taxpayers in paying PBB-P2.

Supporting Factors in the Implementation of PBB-P2 Payment Policy Based on Malang Regency Regional Regulation Number 1 of 2019 concerning Amendments to Regional Regulation Number 8 of 2010 concerning Regional Taxes

Several supporting factors make the public aware of the implementation of the PBB-P2 payment policy. Based on the results of interviews with KTU UPT regional tax services, sub-district special officers, village coordinators, and taxpayers that there is a PBB-P2 Based Malang Regency Regional Regulation Number 1 of 2019 concerning Amendments to Regional Regulation Number 8 of 2010 concerning Regional Taxes also influences public awareness. Public awareness in paying PBB-P2 is influenced by proof of own asset ownership. People are aware that every place we live in must pay taxes. In addition, in commemorating the 1262nd anniversary of Malang Regency, the government made a policy deletion PBB-P2 administrative fines until the end of November 31, 2022. So Public can pay taxes from several years ago without any penalties. This is also a supporting factor for the community to pay taxes, the spare time that makes people aware of the importance of paying taxes. In addition, in any administration in the Lawang sub-district, it is mandatory to use proof of PBB-P2 payment so that the community is obliged to pay off PBB-P2 arrears.

Inhibiting Factors in the Implementation of PBB-P2 Payment Policy Based on Malang Regency Regional Regulation Number 1 of 2019 concerning Amendments to Regional Regulation Number 8 of 2010 concerning Regional Taxes

In this study, several inhibiting factors exist in implementing PBB-P2 payment policies. Based on the results of interviews with KTU UPT regional tax services, sub-district special officers, village coordinators, and taxpayers that the PBB-P2 payment policy also affects public awareness. The inhibiting factors of the community in paying PBB-P2 are individual circumstances (no money), taxpayers whose whereabouts are unknown, and forgetting their assets. This was when the officer checked on the si-panji application; it turned out that the taxpayer was in arrears for several years, making it difficult for the tax office to collect the tax.

RESULTS DISCUSSION

Implementation of the PBB-P2 payment policy based on Malang Regency Regional Regulation Number 1 of 2019 concerning Amendments to Regional Regulation Number 8 of 2010 concerning Regional Taxes, especially in terms of:

a. Communication

Communication is a very major or significant factor in policy implementation. This is because this relationship involving the human element will work well if communication is also carried out correctly. The indicators in this study are related to communication

factors, including clarity of policy orders and socialization.

Based on the results of the interviews as stated above, there is clarity regarding the latest policy orders or regulations regarding PBB-P2 payments in Lawang District from policymakers to policy implementers or implementors, as stated in the Malang Regency Regional Regulation Number 1 in the Year 2019 concerning Amendments to Regional Regulation Number 8 of 2010 concerning Regional Taxes. However, not all provisions related to PBB-P2 payments are explained in the regulation. The conditions in the law only cover PBB-P2 rates and fines. The code does not explain the procedures for paying PBB-P2 or the strategies for managing PBB-P2, which have been frozen.

According to the explanation in the Malang Regency Regional Regulation Number 1 of 2019 concerning Amendments to Regional Regulation Number 8 of 2010, further regulation will be regulated by regional head regulations. This means that provisions that have yet to be explained or set forth in a Regional Regulation will be made into a more detailed rule or a derivative of a Regional Regulation, namely the Regent's Regulation. This Regent Regulation will later detail the provisions that still need to be contained in the Perda. But until now, no regional government regulations or technical instructions explaining these provisions exist.

From the results of the interviews described above, policy implementers have carried out the socialization of Malang Regency Regional Regulation Number 1 of 2019 concerning Amendments to Regional Regulation Number 8 of 2010 regarding PBB-P2 payments. The socialization that has been carried out by the implementor, namely in the form of socialization by installing banners which are mandatory in all villages in the Lawang sub-district, and socialization with the WhatsApp application. To accelerate the receipt of information regarding PBB-P2 payments, the town has never gathered the RT or RW heads for implementation regarding this matter. So policy implementers take initiatives by giving appeals or socializing with mobile communication media. Management documents and letters must bring proof of PBB-P2 payment.

b. Resource

The resource factor also plays a vital role in the implementation of public policy. The resources referred to in this study include HR-level indicators and PBB-P2 facilities. Based on the results of interviews and data obtained by researchers during the research process, it can be concluded that the level of education influences employee performance, in this case, namely the village coordinator, who is the foundation for the success of this regulation. For the education level, the majority are still in high school; this, of course, still

adds to the burden on special sub-district officers and local government officials. Of course, this is related to the monthly reports that will be submitted to the district. There are also villages in the Lawang sub-district where local government officials assist in preparing monthly reports. So Dispenda officers, along with special sub-district officers, carry out monitoring every month in all villages and sub-districts in the Lawang sub-district that are carried out take turns. This, of course, aims to ask about the village coordinator's difficulties in making monthly reports.

Based on the interviews described above in the research results, the provision of PBB-P2 facilities for PBB-P2 payment activities has been fulfilled, such as computers, wifi, and the si-panji application. Especially this year, the regional administration is incessantly innovating with applications, making it easier for village coordinators in terms of PBB-P2 payment services and more accessible for Lawang sub-district special officers to monitor ten villages and two sub-districts. Of course, this will also make it easier for taxpayers to pay PBB-P2 because they don't need to queue anymore at Bank Jatim, they only need to make payments at the village, and the village coordinator himself will make e-billing which will later be deposited at Bank Jatim.

c. Disposition

This disposition relates to the attitude or character of policy implementers toward policies made by policymakers or policymakers. In this study, indicators of disposition factors include the attitudes and actions of those who violate them. The research results above are related to the philosophy of implementers towards the PBB-P2 payment policy, namely support related to this policy. This was shown by the Lawang sub-district special officer distributing SPPT and DHKP to the villages on time; after notification from the Regional Office, the Lawang sub-district special officer immediately made a letter addressed to 10 towns and two sub-districts to collect the SPPT and DHKP. This is because there is an official report that must be accounted for by a special officer in the Lawang sub-district to the Regional Revenue Service. Alone has distributed the SPPT on time to the regions whose job is to submit the SPPT to taxpayers. This is done promptly because sorting and distributing SPPT to taxpayers requires a lot of time, so by doing it promptly by the village coordinator; taxpayers will also have a high awareness of quick pay for their obligations.

As explained in the results of interviews with informants contained in the subchapter, the research results show that the action for violators is in the form of administrative sanctions. The administrative sanctions are a fine of 2% each month of the nominal amount that should be paid. In addition, the Lawang District Government also has the policy to reduce the

burden on the Village Government in terms of PBB-P2 payments, namely that in any management, both land administration and a letter of introduction must be attached with proof of PBB-P2 payment. Of course, this will also reduce the burden on taxpayers who must be aware of the obligation to pay PBB-P2.

d. Bureaucratic Structure

Based on the results of research related to the bureaucratic structure, it was explained that from the organizational structure and division of tasks, Lawang District, Malang Regency already has a detailed and complex organizational structure, namely based on the regulation of Malang Regent Regulation Number 64 of 2016 concerning Position, Organizational Structure of Duties and Functions and Governance. District Work. It is also detailed and complete about the division of tasks and functions of each in structural and functional positions. In available positions, employees are directly instructed and fully responsible to the sub-district head as the leader in the sub-district. In this case, the functional part is a sub-district special officer in terms of PBB-P2 payments. The position is directly elected by the camat and must accept additional duties and functions.

The existence of implementer cooperation and targets related to the last notification of the due date is also an indicator of taxpayer awareness in paying PBB-P2. This is due to the heterogeneous nature of taxpayers, which requires policy implementers to submit owing dates. This will later affect PBB-P2 revenue in the Lawang sub-district because the higher the PBB-P2 payment, the higher the public awareness of paying PBB-P2 is also heightened.

Factors supporting and inhibiting public awareness in the Implementation of the PBB-P2 Payment Policy Based on Malang Regency Regional Regulation Number 1 of 2019 concerning Amendments to Regional Regulation Number 8 of 2010 concerning Regional Taxes in Lawang District

Factors supporting public awareness in policy implementation that implementing the PBB-P2 payment policy is a form of performance of Law Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Taxes. In addition, the existence of rewards given by the Government of Malang Regency is also a supporting factor in public awareness of paying PBB-P2. In 2021, the main tip was in the form of a motorized vehicle, while in 2022, the reward given to taxpayers was the elimination of fines. Of course, this will ease the burden on taxpayers in paying PBB because there is a long spare time for taxpayers who still need money.

In addition, the supporting factors for taxpayers to have awareness in paying PBB are proof of ownership. Every place he lives is an asset that must be paid to the state. Of course, this is also a supporting

factor in implementing the policy. And there is also a policy innovated by the Lawang District Government, namely in the management administration of both land and letters, which requires bringing proof of PBB-P2 payment. This is one way to support the success of implementing the PBB-P2 payment policy.

The inhibiting factor in accepting PBB-P2 is a unique atmosphere (not yet having money). The increase in PBB-P2 every year has burdened taxpayers in the last three years, especially during the Covid-19 pandemic, which required people to survive amid a pandemic. Many taxpayers have lost their jobs, requiring them to delay or even not pay PBB-P2 on the pretext that the money to be paid is used for their daily needs, considering that the assistance provided by the government needs to be evenly distributed. Apart from that, coupled with the conditions that coincide with the time for paying PBB-P2, it adds to the burden on the taxpayer. This, of course, will affect the realization of PBB-P2 acceptance in Lawang District.

In addition, the inhibiting factor in implementing these regulations is that taxpayers are not found, so many assets are located in Lawang District whose owners are unknown. And when seen or checked in the si-panji application, it is the taxpayer who must pay the tax; it turns out unpaid. Meanwhile, the policy implementer, in this case, is the village coordinator who needs help collecting the taxpayer. This will also affect the realization of PBB-P2 in the Lawang sub-district.

CONCLUSIONS AND RECOMMENDATIONS

CONCLUSION

The conclusions that can be drawn from this study are the communication factor, indicating the clarity of policy instructions to policy implementers, even though several provisions have not been written in the regional regulations, as well as socialization carried out by policy implementers to influence public awareness in paying PBB-P2. The educational level of human resources affects skills in managing monthly reports requiring assistance from UPT and special sub-district officers. Meanwhile, the facilities for PBB-P2 payments are sufficient, namely the availability of computers, wifi networks, and applications that facilitate PBB-P2 payments. The disposition of policy implementers to submit SPPT on time to taxpayers with the hope that taxpayers are on time and not subject to sanctions.

In addition to the indicators mentioned above, the supporting factors in implementing the PBB-P2 payment policy are rewards given to taxpayers who have paid off in paying PBB-P2 and the evidence and procedure of asset ownership owned by the taxpayer. At the same time, the inhibiting factors for the implementation of the PBB-P2 payment policy are the existence of individuals who do not have money, so they are reluctant to pay their taxes, and the absence of

taxpayers who have assets in the Lawang sub-district area which affects the realization of PBB-P2 revenues.

SUGGESTION

Based on the conclusions above, the suggestion that the writer can convey is that the Malang Regency government is expected to immediately make a derivative of the Regional Regulation, namely the Regent's Regulation, so that the regulations regarding PBB-P2 are clear in terms of payment procedures and procedures for managing, policy implementers in this case village coordinators are given increased knowledge through education and training to make reports, and make a list of taxpayers whose whereabouts are unknown but whose assets are in their area to be immediately reported to the Regional Revenue Service so that they are immediately frozen.

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