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Evaluation of Taxpayer Compliance in Paying Land And Building Tax in Tomohon City (Study in Walian Satu Sub-District, South Tomohon District)

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Abstract. This research aimed to analyze and evaluate of Taxpayer Compliance in Paying Land and Building Tax (PBB) in Walian Satu Sub-District, South Tomohon District, Tomohon City. This research approach uses a descriptive qualitative approach, with 10 predetermined informants using data collection techniques, namely observation, interviews and documentation with data analysis techniques through data reduction, data presentation and drawing verification conclusions. The results of this research show that the Evaluation of Taxpayer Compliance in Paying Land and Building Tax (PBB) in Walian Satu Sub-District, South Tomohon District, Tomohon City, seen from the evaluation research sub-focus on Community Participation, Leadership and Communication, there are several problem findings, namely 1) Lack of participation or activeness of the community in the process of paying taxes, 2) there is no intention or movement from the sub-district government to be able to carry out a special strategy to move the community in paying taxes 3) there is a sub-district government that has not provided an example of good leadership, lack of utilizing technology from the government to provide understanding to the public in paying taxes and 4) then there are findings that the government has not been effective in communicating between the government to the government and the government to the public. The advice that can be given is that the government should improve coordination with the community to build communication so that the community will better understand how important it is to pay Land and Building Tax.

Keywords. Evaluation, Taxpayers, Land and Building Tax, Tomohon City

A. Introduction

Tax is one of the important instruments of income received by the state. As stated in the preamble to the 1945 Constitution, the state must guarantee the welfare of the Indonesian people. Against this background, the government is obliged to manage and safeguard everything related to the lives of Indonesian citizens as explained in the preamble to the 1945 Constitution (Pinilih, 2018) [1].

In Indonesia, taxes are divided into two parts, namely central taxes and regional taxes. Central tax is a tax whose collection and management is carried out by the central government. Meanwhile, regional taxes are taxes that are managed by the relevant regents and mayors and

are delegated to the sub-district government as head of government by involving subordinate officials, namely sub-district and village officials and other agencies that assist in the implementation of tax collection (Sendouw et al., 2023) [2].

Then, one type of regional tax is Land and Building Tax, which is a tax on land and buildings, both owned and benefited from, or controlled by, the taxpayer (taxpayer) will not get a direct reward, but the tax what is deposited by the community becomes the prosperity of the people. The system of tax collection that applies in Indonesia is the "Self assessment system" meaning that as long as they have not received a tax assessment from the fikus, the taxpayer is not yet owed PBB tax or has not had an obligation to pay tax." This decree was issued in 1994. Then in practice the SAS "Self assessment system" is a system that provides a great deal of trust and responsibility for depositing, calculating and self-reporting how much tax is owed to taxpayers (Lasmaya & Fitriani, 2017) [3].

Regional governments are responsible for managing and collecting PBB. They identify tax objects, collect tax payments from property owners or users, as well as maintain and supervise the property database and PBB implementation in their area. Regional governments also have the authority to set PBB rates that apply in their area. PBB rates can vary from one region to another, depending on the policies and financial needs of the local government. Even though PBB is a local government tax, the central government still has a role in supervision and regulation related to PBB. The central government usually sets the general legal framework regarding PBB and provides technical guidance to local governments. Apart from that, the central government can audit and supervise the implementation of PBB at the regional level to ensure it (Supit & Lumingkewas, 2023) [4].

As explained above, regional governments must be responsible for managing PBB collection as it must be implemented, including the regional government of Tomohon City, which is one of the cities in North Sulawesi Province. The Tomohon City Government administratively consists of 5 districts, 44 sub-districts, with a population of 100.587, including South Tomohon district, in which there are several sub-districts including Lansost Sub-district, Tumatangtang Sub-district, Sub-district - Tumatangtang 1 district, Kampung Jawa Sub-district, Pinaras Sub-district, Lahendong Sub-district, Tondangow Sub-district, Pangolombian Sub-district, Uluindano Sub-district, Walian Sub-district, Walian Satu Sub-district and Sub-district Walian Dua.

In the Walian Satu Sub-District area, the people carry out farming, carpentry, self-employed, private sector and civil service activities. The economy in Walian Satu Sub-District is quite good, but even so, the economy which is already quite good is not commensurate with taxpayer (PBB) compliance in paying Land and Building Tax. Taxpayer compliance (PBB) is very necessary in its implementation and management, especially in supporting infrastructure development and other developments in the Walian Satu Sub-District area. So that community welfare can increase and the access needed to grow the economy and community welfare can be fulfilled properly.

Basically, the people of Walian Satu Sub-District hope that the money given to pay PBB taxes can be used as well as possible for the progress and welfare of the people. The Walian Satu Sub-District Society wants to see clearly what is being done with the people's PBB tax payment money. In fact, up to now, the opinion of the public is that there is often misappropriation of funds from the government in Walian Satu. The perception that funds have been misappropriated is one of the triggers for the lack of public confidence and compliance in fulfilling PBB taxpayer compliance.

One of the tax revenues is Land and Building Tax. Land and Building Tax is a contribution imposed on people or entities who actually have rights, own, control and obtain benefits from land and buildings (Wicaksono et al., 2022) [5]. Land and Building Tax which was previously managed by the central government was handed over to regional governments, this is regulated in Law of the Republic of Indonesia Number 28 of 2009. Before this Law appeared, Land and Building Tax was a central tax but government funds were returned back to the regions districts/cities, so that local governments only need to receive revenue sharing funds from the central government. With the issuance of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, regional governments now have additional sources of Original Regional Income originating from Regional Taxes, one of which is Rural and Urban land and building taxes (PBB-P2) (Kadir et al., 2020) [6].

The Walian One Sub-District government with responsibility as the Land and Building Tax manager certainly requires hard work from the parties involved, especially the Regional Revenue Service, the sub-district head, and the community as the spearhead and part of the Land and Building Tax management. The One Sub-District Guardian Office as a government organization has the aim of providing excellent service to the community, including services in paying PBB taxes. In order to make it easier for taxpayers to pay Land and Building Tax, tax collection activities are carried out which are assigned to the Head of Environment as the tax collection officer in the sub-district. Collection at the Sub-district level is the spearhead of overall Land and Building Tax collection activities, because the Sub-district is the lowest government area which is expected to increase Land and Building Tax revenues. As stated in the Government Regulation of the Republic of Indonesia Number 73 of 2005 concerning Sub-districts, it is stated that the Village Head has the main task, namely carrying out government, development and community affairs. Therefore, sub-districts are given authority by the city government to play a role in collecting Land and Building Tax directly.

High compliance from the people of Walian Satu Sub-District is needed for smooth tax collection. Likewise, paying Land and Building Tax also requires high compliance from PBB taxpayers, in this case the people of Walian Satu Sub-District. Taxpayer compliance is emphasized by the sub-district government as a condition where taxpayers from the Walian Satu Sub-District community fulfill all tax obligations and exercise their taxation rights. However, in reality, sub-district governments often have difficulty collecting taxes, including Land and Building Tax.

In Walian Satu Sub-District, based on data from the sub-district apparatus, the target achievement for PBB tax revenue from 2019 to 2021 has decreased from the targeted revenue, which can be seen in the following table:

Table 1. Target and Realization of Land and Building Tax Revenue for Walian One Sub-District

No.	Fiscal year	Target	Realization	%
1	2019	82.534.719	60.871.385	73%
2	2020	85.196.960	66.513.761	78%
3	2021	83.625.669	58.960.326	70%

From Table 1 Target and Realization of Land and Building Tax Revenue for Walian Satu Sub-District above, it can be seen that the realization of PBB revenue for Walian Satu Sub-District is not good enough and has not exceeded the target that has been set from 2019 to 2021.

In This is compliance in the participation of taxpayers, in this case the community in paying Land and Building Tax, there needs to be an increase in the level of community participation, starting from increasing Compliance, Awareness, Education, Services, Revenue, Sanctions and tax procedures continue to be perfected and the apparatus Taxation is increasingly being directed at encouraging regional utilization and development.

Then in Walian Satu Sub-District. Based on data on the number of taxpayers in Walian Satu Sub-District, there are 870 taxpayers..

Table 2. Number of Taxpayers in Walian Satu Sub-District

No.	Year	Taxpayer	Paying Taxes	Not Paying Taxes
1	2019	870	635	235
2	2020	870	678	192
3	2021	870	609	261

Based on the table above, it can be seen that the people in Walian Satu Sub-District are not yet fully aware of paying taxes. The lack of public compliance as taxpayers with their obligations to pay taxes causes tax payments to be ineffective.

Then, from the explanation of the problem above, based on initial observations made by researchers, one of the aspects that influenced the occurrence of this problem was the COVID-19 pandemic. COVID-19 has had a significant impact on the Indonesian economy and society in general. This impact can also affect the taxpayer's ability to pay Land and Building Tax and can impact the level of non-compliance in paying this tax. Several factors that can influence non-compliance in paying PBB due to COVID-19 are 1) Decrease in income; 2) Liquidity difficulties; 3) Government policy (Simbolon & Subardjo, 2023) [7].

It is important for the government to understand and respond to the economic impact of COVID-19 on taxpayers' ability to pay PBB. Efforts to increase awareness, education and communication between the government and taxpayers can also help reduce the level of non-compliance in paying PBB taxes during the pandemic (Hendrawati et al, 2021) [8].

The government has carried out data collection and data processing on objects subject to tax. Many people who have become taxpayers do not comply and do not participate in PBB payments. Even though the local government has made sanctions against taxpayers who do not comply, the testimony given by the government is in the form of fines. But this is also less successful in making people aware of taxes. Apart from providing sanctions, the government has also socialized the importance of PBB payments. The government, namely the Director General of Taxes, carries out outreach on TV, radio and mass media with various advertisements that attract people's attention so that they understand the importance of paying taxes and that people have a good attitude about taxation. With this outreach carried out by the government, it is hoped that the public will be aware and can participate in the development of a region by participating in paying taxes, especially PBB (Siahaan in Mardatilla, 2021) [9].

Then, based on pre-research that the author conducted in the form of observations, it was found that there were a number of problems in Walian Satu Sub-District as described above, one of which was the lack of compliance and participation from the community in paying taxes. Factors such as age, education level, type of work and income in the sub-district are the main causes of low public participation in paying taxes. Apart from that, there are also some taxpayers who do not pay due to lack of compliance with the importance of paying taxes. Some

people think that officials also misuse tax funds, so this is one of the reasons why people don't really care about paying taxes. Financial problems and the sanctions given which tend to be low or light are also other reasons, so that people consider it trivial and not too important to pay taxes. Based on the problems the author described above, the author is interested in studying this problem in more depth by raising the title "Evaluation of Taxpayer Compliance in Paying Land and Building Tax in Walian Satu Sub-District South Tomohon District Tomohon City".

B. Method

In this research the researcher used qualitative research, because basically the object of this research is natural or not artificial and in accordance with the facts in the field, in this case the research will look at the facts that occur regarding the evaluation of Land and Building Tax payments in Walian Satu Sub-District. A qualitative approach is a research and understanding process based on a methodology that investigates a social phenomenon and human problem (Moleong in Dilapanga et al, 2023) [10].

This research focuses on How to Evaluate Taxpayer Compliance and what factors hinder taxpayer compliance in paying Land and Building Tax in Walian Satu Sub-District South Tomohon District, Tomohon City. The data analysis technique used is the Miles & Huberman approach model in Masengi et al. (2023), namely data collection, data reduction, data display, and drawing conclusions [11]. Then, to ensure the validity of the data, researchers used 4 main criteria presented by Lincoln and Guba in Sugiyono (2016), namely credibility, dependability, transferability, and confirmability [12].

C. Result and discussion

Evaluation of Taxpayer Compliance in Paying Land and Building Tax in Walian Satu Sub-District South Tomohon District Tomohon City

a) Evaluation of Community Participation

Community participation in taxpayer compliance in paying urban and rural Land and Building Tax in the Walian Satu Sub-District regional tax and levy service unit can be said to have been running, but officers still find several obstacles, including, the community as taxpayers lacks knowledge of the importance of paying taxes, as well as benefits from paying the taxes themselves. Some people have not paid taxes on time, this has caused arrears on PBB-P2 debt. Most taxpayers are less active in reporting changes in their tax objects and subjects so that their ownership data is not updated. Based on the research process carried out, it is necessary to evaluate the research sub-focus of Community Participation by looking at what is then explained in the explanation. To assess community participation, use the theory of community participation according to Cohen and Uphoff (Dwiningrum 2011:51) [13]. This theory contains participation in implementation, where the author wants to see the implementation of community participation in taxpayer compliance in paying PBB-P2, indicators of participation include 1) Community activity in implementing participation; 2) Willingness to contribute thoughts and expertise; 3) Willingness to provide monetary and material donations; 4) Responsibility for successful participation. It is also examined from the theory of taxpayer compliance which can be seen from the compliance indicators (OECD, 2004) quoted by Pohan (2017:160) in Bintary (2020) namely 1). Registration, 2). Submission of Tax Returns (SPT), 3) . Reporting, 4). Payment [14].

Therefore, from this evaluation in this research, efforts are being made to increase community participation in taxpayer compliance in paying Rural and Urban land and building taxes, where sub-district officers, in this case the head of the local environment as the

government, emphasize the importance of paying taxes, especially Rural. and Urban land and building taxes, through outreach which is carried out several times a year at the sub-district or sub-district level, as well as appealing to the public through leaflets and putting up banners and billboards at several points on the road so that people can remember the obligation to pay taxes and the importance of paying taxes and officers have also carried out field visits to ensure that the tax objects and subjects are appropriate.

b) Leadership Evaluation

Leadership is the way a leader influences the behavior of subordinates to cooperate and work productively to achieve organizational goals (Hasibuan, 2011: 170) [15]. According to Robbins and Judge (2015: 410) in Sari et al. (2021) state that leadership is the ability to influence a group towards achieving a vision or series of goals [16]. Leadership is the process of influencing and supporting other people to work enthusiastically towards achieving goals (Newstrom in Halomoan & Nasution, 2023) [17]. Leadership is an important factor that helps individuals or groups identify their goals, and then motivates them from within to achieve the set goals (Supit, 2023) [18].

From the definitions above, it can be concluded that leadership is the nature or character or method of a person in an effort to develop and influence a person or group of people so that they are willing to cooperate, commit and be loyal to carry out all activities in accordance with their duties and responsibilities to achieve organizational goals in terms of This study looks at how leadership achieves sub-district goals to increase taxpayer compliance in paying Land and Building Tax in Walian Satu Sub-District South Tomohon District, Tomohon City. In carrying out the organizational process within the scope of government and as a whole, correct leadership attitudes and characteristics are required, therefore below is an explanation of correct leadership according to Jerome Want in Aulia & Fakhri (2019) [19], The correct leadership principles are as follows 1) Decision making; 2) Leadership; 3) Communication; 4) Appreciating differences; 5) Personal excellence; 6) Business success; 7) Continuous learning; 8) Vibrant workplace; 9) Ethics; 10) Partnerships; 11) Passion for coffee; 12) Planning and measuring; 13) Shared ownership; 14) Sustainability; 15) World benefits.

There is a discrepancy with what is happening in the field based on research results where it was found that 1) There is a sub-district government which in this case is the sub-district head who has not provided a good example of leadership, in this case when paying Land and Building Tax there is a head neighborhoods that have not paid taxes but force people to pay taxes directly at home; 2) The community is consumed and influenced by the existence of the sub-district government which has not paid taxes so that the community has not paid taxes even though they already have the Tax Due Tax Return (SPPT); 3) There is no special strategy designed or provided by the sub-district government to provide understanding to taxpayers in paying Land and Building Tax; 4) The sub-district government has not utilized advances in information and communication technology in carrying out its duties and responsibilities; 5) There are people who lose their sense of trust in the government which then affects the community's process of paying taxes.

This must be an urgent matter because in the midst of the dynamics of urban development, sub-districts as government units at a level below the sub-district have a very vital role in ensuring the welfare and development of their communities. One important aspect that is the basis for development is taxpayer compliance, especially in the context of Land and Building Tax (PBB). In managing and improving this compliance, good leadership at the sub-district level is needed.

Strong and quality leadership plays a central role in the management of a sub-district, especially in the context of increasing taxpayer compliance, especially in relation to the Land and Building Tax (PBB). A good leader at the sub-district level must have a deep understanding of tax regulations and their implications for local development. Transparency and accountability in managing tax funds are the main keys to building trust among citizens. Effective leadership also involves ongoing tax outreach and education activities to provide the public with a better understanding of the importance of paying taxes. The use of information technology to simplify the payment process and provide easy access to citizens is also a relevant strategy. Active involvement of the community, listening to their aspirations, and involving them in the decision-making process regarding taxes are crucial steps. With leadership that focuses on community welfare and transparent tax management, the sub-district can create a conducive environment for growth and improve the quality of life of its citizens.

Effective leadership in managing sub-districts is the main foundation for achieving taxpayer compliance, especially in the context of Land and Building Tax (PBB). A qualified sub-district leader not only understands tax payment procedures, but also has a deep understanding of tax regulations and how their implementation can affect local development. In every action and decision, transparency and accountability are key pillars for building public trust. Leaders who are able to explain clearly the use of tax funds and their impact on the welfare of citizens will create an environment conducive to increasing compliance.

Tax socialization and education are vital instruments that must be implemented by sub-district leaders. By holding this activity regularly, the public can understand the benefits of taxes and their consequences for infrastructure development and public services. Effective leaders must be able to communicate this information persuasively, guide citizens toward better understanding, and stimulate awareness of collective responsibility regarding taxes.

Utilization of information technology is an absolute necessity in increasing taxpayer compliance. Sub-district leaders must be proactive in adopting technology to simplify the tax payment process and provide easier access for residents. Through online platforms and mobile applications, people can make payments more efficiently, creating convenience that can improve overall compliance.

Active community involvement is an important aspect of successful leadership. Sub-district leaders must be effective facilitators of dialogue between residents and tax authorities. By listening to citizens' aspirations and concerns, leaders can design more inclusive tax policies and gain active support from the community. Overall, leadership focused on community well-being, transparency, and active engagement are key to creating a tax-compliant and sustainable sub-district.

From the theory and problems above, it can be seen how there is a discrepancy between what is expected in an organization, especially in running government in a sub-district, the sub-district government people, in this case as a leader, have not implemented and carried out a good and correct leadership process. Therefore, it is necessary to carry out an evaluation of the leadership of the Walian Satu Sub-District government of Tomohon City.

c) Communication Evaluation

Based on research conducted by researchers by looking at the Communication research sub-focus which is based on the research focus, namely Taxpayer Compliance in Paying Land and Building Taxes in Walian Satu Sub-District South Tomohon City District, it was found that in this research there has been a process of communication and interaction between the government sub-district and the community as well as between the government, in this case the

environmental head and the sub-district head, but problems still occur such as: 1) Communication carried out by the outgoing government, in this case the sub-district heads in their respective environments. It is also not effective because the government does not communicate things and how important it is to pay PBB tax, which results in people being apathetic in paying taxes. 2) The method and form of communication carried out was not very good because it was found that several sub-district heads conveyed and communicated to remind taxpayers to pay very long, only when they found out that there were already many people who had not paid taxes. 3) It was found that in sub-district government communication, in this case the communication between the head of the environment and the head of the environment as well as the head of the environment and the head of the sub-district, there was miscommunication or discrepancies in information and recapitulation of held data relating to data from taxpayers, it was also found that there was a lack of intense communication between sub-district government as a whole. 4) It was found that the utilization and use of social media as a medium for the process of facilitating communication was not used.

Then, the problems found above result in the community seeing distrust from the government and the community and the government which then struggles and influences taxpayer compliance in paying land and building tax in Walian Satu Sub-District, South Tomohon District, Tomohon City.

According to Anderson in Supit (2023), communication is a series of steps to hand over intentions that occur dynamically and constantly in accordance with the prevailing conditions [20]. According to Van Meter and Van Horn in Wahab (2007), several elements may influence an organization in implementing policies: 1) Competence and size of an agency's staff; 2) Hierarchical level of supervision of sub-unit decisions and processes within implementing agencies; 3) An organization's political resources (for example support among legislative and executive members); 4) Vitality of an organization; 5) The level of "open" communications, which is defined as a free horizontal and vertical communication network and a relatively high level of freedom in communication with individuals outside the organization; 6) Formal and informal relationships of an agency with "decision makers" or "decision implementers" [21].

Effective communication between the sub-district government and the community plays a central role in managing a sub-district, especially in efforts to increase taxpayer compliance regarding Land and Building Tax (PBB). A clear and open flow of information from the government to the public regarding tax policies, tax benefits, and payment methods is a crucial first step. Sub-district leaders must be able to communicate clearly about the importance of tax obligations as a source of local development funding.

Sub-district governments must also utilize various media, including social media and information technology, to expand communication reach. Socialization through online platforms and mobile applications can provide easier access to citizens, so they can better understand the procedures for paying taxes and the benefits derived from their contributions.

Apart from that, active dialogue between the government and society needs to be increased. Sub-district governments can hold public meetings, discussion forums, or even tax-related question and answer sessions. By involving the public in the decision-making process regarding taxation, the government can design policies that are more in line with the needs and aspirations of citizens. Transparency in explaining the use of tax funds is also an important element in building public trust.

In this context, communication is not only a tool for information but also as a bridge to build a relationship of mutual trust between government and society. By understanding the

needs and expectations of residents, sub-district governments can design more effective communication strategies, motivate community participation in development, and ultimately, increase the level of taxpayer compliance in the sub-district.

In managing a sub-district, effective communication between the government and the community is a crucial foundation for achieving taxpayer compliance, especially along with the payment of Land and Building Tax (PBB). The sub-district government, as the entity that designs and implements tax policy, must be able to communicate openly and clearly about the purpose of the tax, its benefits for local development, and payment procedures. This understanding can form a positive perception among citizens, motivating them to participate in fulfilling tax obligations.

The use of social media and information technology is a necessary progressive step. Socialization through online platforms can expand the scope of information, provide citizens with easy access to tax information, and facilitate two-way interaction between the government and society. Mobile applications for tax payments can also provide practical convenience, encouraging citizen compliance without excessive administrative constraints.

Additionally, the importance of active dialogue cannot be ignored. Sub-district governments can involve the community in public meetings, discussion forums, or other participatory events to listen directly to residents' input and concerns regarding taxation. By involving the public in decision making, the government can design tax policies that are more inclusive and responsive to the real needs of citizens.

Transparency in explaining the use of tax funds is also a key element in building trust. The sub-district government must be able to provide clear and easy to understand information regarding how tax funds are used for the benefit of development and shared prosperity. In this way, the public can see the positive impact of their tax contributions, which in turn can increase the level of compliance.

Overall, good communication between the government and the community is an important bridge to create a conducive environment for taxpayer compliance at the sub-district level. Understanding, active participation and transparency are key to creating a mutually supportive relationship between sub-district governments and citizens, encouraging sustainable tax compliance.

Factors Inhibiting Taxpayer Compliance in Paying Land and Building Tax in Walian Satu Sub-District South Tomohon District Tomohon City

From the results of the interview above, it can be concluded that in increasing public awareness in paying Land and Building Tax, there are various obstacles or problems that often hinder the achievement of the Land and Building Tax revenue target in Walian Satu Sub-District, including:

- 1) Delay in submitting the Tax Payable Notice (SPPT) to the taxpayer. Delays in submitting SPPT to taxpayers are usually due to several incorrect SPPT, so corrections need to be made first. Due to this incident, people who wanted to pay their Land and Building Tax were forced to postpone paying the Land and Building Tax, because they had not received the SPPT. SPPT distribution is usually carried out in April or May and is due in August;
- 2) It is difficult to track taxpayers who are not domiciled in Walian Satu Sub-District. This usually happens because the tax object has changed ownership, and the person with ownership rights does not reside in Walian Satu Sub-District;
- 3) Lack of awareness of taxpayers in fulfilling their obligations to pay taxes. Many land and/or building owners in Walian Satu Sub-District, especially new owners,

deliberately do not register their land and/or buildings as tax objects, and also do not report to sub-district officers or sub-district officers. They assume that, if they have a certificate, it means that all matters have been completed, even though they should still have other obligations that must be fulfilled, namely paying Land and Building Tax.

Then there are different results in research conducted by researchers in previous research by (Handayani & Susanti, 2018) where the results of the research were that in Nagan Raya Regency in the rural and urban sectors, government efforts to increase revenue originating from land and building taxes had This is shown by an increase in taxpayers who are obedient in paying. However, there are also obstacles experienced, including factors based on education, community awareness, age and income level [22]. In previous research conducted by Sari & Darmi (2021), the results of their research showed that in Pungguk Pedaro village, based on the PBB realization report during 2019 - 2020, the specified target had been achieved. This high public participation is influenced by the awareness factor, not all people know the function of taxes, but they understand that they have an obligation to pay taxes [23].

D. Conclusion

Based on the results of the research and discussion explained above, it can be concluded that the Evaluation of Taxpayer Compliance in Paying Land and Building Tax (PBB) in Walian Satu Sub-District South Tomohon District Tomohon City is seen from the sub-focus of evaluation research on Community Participation, Leadership and In communication there are several problem findings, namely 1) Lack of participation or activeness from the community in their process of paying taxes, 2) there is no intention or movement from the sub-district government to be able to carry out a special strategy to move the community to pay taxes 3) there is a sub-district government which has not provided examples of good leadership, lack of use of technology from the government to provide understanding to the community in paying taxes and 4) then there are findings that the government has not been effective in communicating between the government to the government and the government to the community. The advice that can be given is that the government should improve coordination with the community to build communication so that the community will better understand how important it is to pay Land and Building Tax. Factors that hinder taxpayer compliance include 1) delays in submitting SPPT to taxpayers; 2) Difficulty in tracking taxpayers who are not domiciled in Walian Satu Sub-District; and 3) Lack of awareness of taxpayers in fulfilling their obligations to pay taxes.

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