The Role of the Village Government in Increasing Community Participation in Paying Land and Building Taxes in Jonggat Subdistrict, Central Lombok Regency

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Abstract
The implementation of regional government based on Law Number 23 of 2014 has implications in the form of the emergence of authority and obligations for regions to carry out various government activities independently, which means providing opportunities for regencies/cities to explore their potential so that they can provide funds for development and other needs sourced from regional revenue and other regional income. According to Law Number 33 of 2004 concerning Financial Balance between the Central Government and Local Governments, Land and Building Tax for regions is used as capital for development to improve the welfare of the people of Lombok Regency. There are 12 sub-districts in Central Lombok. Land and building tax revenue in 2023 provides an understanding of the importance of the role of the sub-district government in increasing community participation in paying land and building taxes. The method used in this study is empirical legal research, combining normative and empirical patterns to answer the problems in this study. The results of the study show that the Jonggat Subdistrict Government, in every formal and informal meeting, always advocates to the community the importance of paying taxes and the obstacles due to the change in the tax collection system from tax collectors to village heads in each village. This change is based on Regional Regulation Number 1 of 2024, which makes the mechanism for returning proof of tax payment rather lengthy.

I. Introduction

The development process is a key sector that takes place continuously in all areas of a country's activities (Nusantara & Yasabari, 2012). This sustainable development is carried out by looking at priority sectors that are the main targets in the planning (Nasution, 2000). Along with the demands for reform in 1998, the direction of national development policy also changed, particularly with the emergence of the concept of regional autonomy after the reform (F. Ali & Alam, 2012).

The direction of development policy, which was initially centralistic, changed after the reform in accordance with the concept of regional autonomy as mandated in Articles 18 and 18A of the Constitution of the Republic of Indonesia (Agustino, 2011). Article 18, paragraph (1) reads, "The Unitary State of the Republic of Indonesia is divided into provinces, and the provinces are divided into regencies and cities, each of which has a regional government, which is regulated by law. Paragraph (2) states, "The regional governments of provinces, regencies, and cities shall regulate and manage their own governmental affairs in accordance with the principles of autonomy and assistance." Article 18A paragraph (2) states, "Financial relations, public services, and the utilization of natural resources and other resources between the central government and regional governments shall be regulated and implemented fairly and harmoniously based on the law."

As stated in Law Number 23 of 2014 concerning Regional Government, regional autonomy is defined as the rights, authorities, and obligations of autonomous regions to regulate and manage their own governmental affairs and the interests of the local community within the system of the Unitary State of the Republic of Indonesia (Dimyati, 2014). The implementation of regional government based on Law No. 23 of 2014 has implications in the form of the emergence of authority and obligations for regions to carry out various government activities more independently, which means providing opportunities for regencies/cities to explore their potential so that they can provide funds for development and other needs sourced from Regional Original Revenue (PAD) and other regional revenues (Effendy, 2010).

According to Law No. 33 of 2004 concerning Financial Balance between the Central Government and Local Governments, the implementation of a decentralization system financed by the Regional Revenue and Expenditure Budget (APBD) has been regulated. When the decentralization system was implemented in Indonesia, the central government transferred some of its authority to local governments to seek sources of revenue from their respective regions so that they could obtain Regional Own Source Revenue (PAD).

Good development cannot be separated from supporting factors, one of which is funding, where every development project will require funds to support the development process itself (Dwiyanto, 2008). Land and Building Tax (PBB) revenue is a potential source of income for the state and contributes to state revenue when compared to other tax sectors that affect the amount of funds distributed to producing regions (R. S. Brotodihardjo, 2013). Therefore, Land and Building Tax (PBB) can contribute significantly to Local Own-Source Revenue (PAD), so Land

and Building Tax (PBB) collection must be carried out effectively in order to meet the predetermined collection targets.

Revenue from the Land and Building Tax sector for the region is used as capital for development to improve the welfare of the community. This is emphasized in the preamble to Law No. 12 of 1994 concerning Land and Building Tax, which reads:

a. Taxes are a very important source of state revenue for the implementation and improvement of national development as a manifestation of Pancasila, which aims to improve the prosperity and welfare of the people. They need to be managed by increasing community participation in accordance with their capabilities.
b. That land and buildings provide greater economic and/or social benefits to individuals or entities that have rights to them or derive benefits from them, it is therefore reasonable that they be required to share some of the benefits or enjoyment they derive from them with the state through taxation.

Central Lombok Regency is one of the regencies on the island of Lombok in West Nusa Tenggara, covering an area of 1,095.03 km2 with a population of 1,091,564 (as of 2023). There are 12 subdistricts in Central Lombok, and land and building tax revenue in 2023 has declined, requiring breakthroughs from the local government. The total arrears in rural and urban land and building tax (PBB-P2) amounted to Rp. 73 billion towards the end of the year. The Central Lombok Regional Development Planning Agency (Bappeda) must act immediately to provide the best solution, including writing off the arrears. The low level of PBB-P2 payments in Central Lombok Regency is not only due to negligence on the part of officials, but also because the ownership of land by previous owners is unknown, as many of the names listed on the PBB-P2 are still those of previous owners or sellers, and the land has been divided among heirs and so on. Considering that Land and Building Tax is one of the most important sources of local revenue, the benefits of which are for the community itself, such as infrastructure development, education, health, and other state financing, community participation in paying Land and Building Tax is required in this case.

2. Research Method

The research used in this study is empirical legal research, combining normative and empirical patterns to answer the problems in this study. The approach methods used are as follows:

a. Sociological Approach;
b. Conceptual Approach;
c. Statute Approach.

Primary data is data obtained from field research through interviews, with a direct question and answer process related to the issues being studied (Usman, 2009). This question and answer session was conducted with the Jonggat Sub-District Head, the Head of Government Affairs, the Head of Public Order, and the Jonggat Sub-District Community. The field data source is data obtained through interviews conducted with informants, namely the Jonggat Sub-District Head, the

Head of Government Affairs, the Head of Public Order, and respondents, namely the community at the research location, which is a representative of the community at the research location. The literature data sources are data obtained through the collection of data or information related to the research. These sources include documents, books, laws and regulations, theses, journals, the internet, and other sources related to the literature.

Data collection techniques Direct observation is a method of data collection using the senses without the aid of other standard tools for this purpose. Observation is a very important research technique (Creswell, 2009). Interview techniques using interview guides ensure that the questions asked of sources related to program implementation in Jonggat Subdistrict do not deviate from the issues at hand. Documentation refers to data collection and literature review, whereby documents deemed to be relevant to the issues under study, including literature, annual reports, magazines, journals, tables, scientific papers, government regulations, and laws available at relevant institutions, are studied, reviewed, and organized/categorized in such a way as to obtain data that can provide information relevant to the research to be conducted. Before analyzing legal materials, legal materials are first processed using deductive reasoning. The legal materials and data are then further processed in accordance with the objectives of the research and the issues discussed in this study.

3. Results and Discussion

Overview: Describes the biogeophysical conditions, population, economy, and facilities and infrastructure of the region, described hierarchically from Central Lombok Regency down to the planning area/region

Central Lombok Regency is one of the regions in West Nusa Tenggara Province (NTB) with its capital in Praya City. Geographically, Central Lombok Regency is located at 116005' -116024' E and 8024' - 8057' S. In 2010, Central Lombok Regency underwent a regional expansion of 15 villages, bringing the total number of villages to 139, while the number of subdistricts remained at 12. For more details, see Table 2.1. The largest area in Central Lombok Regency is Pujut Subdistrict, covering an area of 23,355 ha (19%), while the smallest area is Pringgarata Subdistrict, covering an area of 5,278 ha (4%). Six subdistricts in Central Lombok Regency have been designated as urban areas, namely Praya Subdistrict, Central Praya Subdistrict, West Praya Subdistrict, Southwest Praya Subdistrict, Pujut Subdistrict, and Jonggat Subdistrict.

Central Lombok Regency has a relatively flat average slope of 0-2% (31,142 ha) to undulating slopes of 2-15% (76,179 ha), with the remainder having slopes above 15% (13,518 ha). The altitude of the region ranges from 0-100 m above sea level (51,422 ha), 100-500 m above sea level (35,541 ha), and above 500 m above sea level (33,876 ha). The geological and tectonic conditions of Central Lombok are inseparable from the regional geological conditions of Lombok Island. The physiography of Lombok Island is part of the Volcanic Arc. Nusa Tenggara is part

of the eastern Sunda Arc and the western Banda Arc. The rock units exposed on Lombok Island consist of volcanic rocks, sedimentary rocks, and intrusive rocks, generally ranging from Tertiary to Quaternary. The oldest rock unit is the Late Oligocene - Early Miocene Pengulung Formation, which consists of volcanic deposits in the form of breccia, lava, and tuff with limestone lenses. This formation interdigitates with the Kawangan Formation, which consists of alternating quartz sandstone, claystone, and breccia. Both are intruded by dacite and basalt intrusive rocks, which are thought to be Middle Miocene in age (Suryanata, 2023).

The Pengulung and Kawangan formations are overlain by the Ekas Formation, which dates from the Early Miocene to Late Miocene and was deposited in a deep, open marine environment. The constituent rocks are dominated by local calcareous limestone. These three formations are unconformably overlain by the Late Pliocene to Early Pleistocene Lombok Volcanic Group. This group consists of the Kalipalung Formation, Kalibalak Formation, and Lekopiko Formation. The youngest rock unit is alluvial, occupying the western and northern coastal parts of Lombok Island.

The structure found on Lombok Island consists of normal faults and strike-slip faults, which generally run northwest-southeast. The oldest tectonic features in this area are thought to have occurred during the Oligocene, followed by undersea volcanic activity, consisting of andesite-basalt that produced volcanic sediments in the Pengulung Formation and Kawangan Formation. This activity continued until the early Miocene. This is thought to be the result of the Indian Ocean Plate subducting beneath the Asian Continental Plate. In the Middle Miocene, magmatic activity occurred, marked by the emergence of a number of dacite and basalt dikes that penetrated the Pengulung Formation and Kawangan Formation. These intrusions were post-magmatic activities that resulted in alteration and mineralization of sulfide ores and the presence of quartz veins in the penetrated rocks. In the Late Miocene, the basin conditions allowed for the formation of limestone deposits in the Ekas Formation in an open deep-sea environment. In the Late Tertiary or Early Quaternary, tectonic activity caused the emergence of strike-slip faults and normal faults. During the Pleistocene to early Pleistocene, volcanic activity from the Lombok Volcano group formed the Kalipalung Formation with the Selayar Member, the Kalibabak Formation, and the Lekopiko Formation. From the Pleistocene to the Recent period, volcanic activity produced inseparable volcanic rocks originating from Mount Rinjani, Mount Pusuk, and Mount Nangi.

The types of land in Central Lombok Regency are dominated by brown Mediterranean complexes, gray grumosols, brown and gray regosols (38,372 ha), and dark gray grumosols (30,771 ha). The remainder consists of areas with gray regosol; brown forest oil; brown regosol; dark gray grumosol, brown Mediterranean, and lithosol complexes; and alluvial soils. For more details, see Table.

Table 1. Classification of Soil Types in Central Lombok Regency

No	Soil Type	Area (Ha)	Percentage (%)
1	Aluvial	2.414	2,00
2	Gray Regosol	26.416	21,86
3	Brown Regosol	7.222	5,98
4	Brown Forest Soil	9.150	7,57
5	Dark Gray Gromosol	30.771	25,46
6	Grumosol Complex Dark Gray, Mediterranean Brown Lithosol	6.494	5,37
7	Mediterranean Complex Brown, Gray Grumosol, Brown Regosol, Litosol	38.372	31,75
Total		**120.839**	**100,00**

The Jonggat subdistrict covers an area of 71.55 km2. It is located in the western part of Central Lombok Regency and covers approximately 5.52% of the regency's total area, according to data from the Central Lombok Regency government. The Jonggat subdistrict has fertile soil, making agriculture a dominant economic activity for the community. This is evident from the relatively large area of rice fields, which covers approximately 68.58 m2, while dry land covers 31.42 m2. The Jonggat subdistrict consists of 13 villages and 148 hamlets.

The Role of the Subdistrict Government in Increasing Community Participation in Tax Payment

Taxes are one of the sources of regional revenue that the government must be aware of, and are the backbone of the dominant driving force behind development (Subagio, 1991). The government needs revenue to manage the country so that it can progress and ensure that its people have a decent life and guaranteed welfare (Jaelani, 1982). Taxation, as the primary source of state revenue, plays a central role in enabling the government to finance various public goods and services, including education, healthcare, infrastructure, social security, and economic stabilization programs. In this regard, taxation is not merely a fiscal instrument, but also a strategic policy tool for redistributing wealth, reducing inequalities, and stimulating national economic growth. Consequently, the successful implementation of tax policy is deeply dependent on the structural integrity of the tax system and the cooperative relationship between the government and taxpayers. The role of the government and taxpayers is very important and necessary to achieve the functions and objectives of tax collection as stipulated in Law Number 28 of 2009 concerning Taxes and Levies (M. Ali, 2007).

The government bears the responsibility of designing, regulating, and administering a tax system that upholds the principles of justice, legal certainty, efficiency, and transparency. This includes establishing clear legal frameworks, ensuring consistent enforcement, simplifying administrative procedures, and providing accessible services that facilitate voluntary compliance. A well-functioning tax administration must be able to build public trust through accountability and integrity, as trust significantly influences taxpayers' willingness to comply. On the other hand, taxpayers are positioned as active contributors to state-building, as their compliance determines the effectiveness of revenue mobilization. Their willingness to fulfill tax obligations is shaped by various factors, including their perception of the fairness of the tax system, the quality of public services received, the transparency of government spending, and the ease of fulfilling tax requirements. In modern tax governance, taxpayers are no longer perceived merely as objects of collection, but as partners whose participation is essential for achieving fiscal sustainability. Thus, the relationship between the state and taxpayers reflects a form of social contract in which citizens contribute financially to the state, and in return, the state guarantees public welfare, protection, and services.

Furthermore, achieving the broader developmental objectives of taxation requires the harmonization of central and regional tax policies, as stipulated in Law Number 28 of 2009. This law emphasizes the importance of decentralization in tax administration, granting regional governments the authority to manage local taxes and levies to support regional autonomy. Consequently, effective tax governance must also consider regional disparities, local economic potentials, and administrative capacities. Strengthening regional tax administration not only enhances local fiscal independence but also contributes to balanced national development by ensuring that local governments have the financial resources necessary to provide public services tailored to the needs of their respective communities. In summary, the interplay between government responsibility and taxpayer compliance forms the foundation of a robust taxation system. A well-regulated, transparent, and accountable tax regime—supported by cooperative and well-informed taxpayers—constitutes a critical pillar for sustainable development, economic stability, and improved public welfare. Such a comprehensive understanding is essential for scholarly discussions on taxation, particularly within the context of public finance and governance reforms aimed at enhancing state capacity and promoting inclusive national development.

In the context of implementing development throughout the country, the role of local government, in this case the sub-district government, is to facilitate development in the region to create or maintain a conducive climate for development and to assist the central government in administering the region to carry out its role (S. Brotodihardjo, 1982). The role of local government is everything that is done in the form of implementing regional autonomy as a right, authority, and obligation of local government to regulate and manage the interests of the local community in accordance with the Regional Government Law (Hamdani & Fauzia, 2022). The role of local government encompasses all actions

undertaken in the implementation of regional autonomy, which is recognized as a right, authority, and obligation granted to local government to regulate and manage the interests of the local community in accordance with the Regional Government Law. This role is not merely administrative, but reflects the broader mandate for local governments to function as autonomous entities capable of designing, executing, and evaluating public policies that respond directly to the needs, aspirations, and socio-cultural characteristics of their respective regions. Through the decentralization framework, local governments are entrusted with the responsibility to enhance the effectiveness of public services, promote community empowerment, and support sustainable regional development.

In carrying out these duties, local governments must ensure that governance processes are aligned with the principles of transparency, accountability, and participatory decision-making. This includes the formulation of regional regulations, the management of local finances, and the delivery of essential services such as education, health, infrastructure, and public welfare programs. Local governments also act as catalysts for local economic growth by facilitating investment, improving the business climate, and harnessing regional potential in agriculture, tourism, industry, and creative sectors. Furthermore, the role of local government extends to maintaining social order and stability through coordination with community institutions and law enforcement bodies. They are also responsible for environmental management, disaster mitigation, and the protection of natural resources to ensure long-term ecological sustainability within their jurisdiction. In addition, local governments play a crucial role in fostering community participation by encouraging citizens to be actively involved in planning, monitoring, and evaluating regional development initiatives.

Thus, the role of local government is multidimensional and strategic, encompassing administrative, developmental, regulatory, and sociopolitical functions. It serves as the frontline structure of governance that directly interfaces with citizens, making decentralization an essential instrument for achieving effective and equitable public service delivery, strengthening democratic practices, and promoting overall national development through regionally responsive governance systems. The Jonggat Subdistrict Government is very focused on providing support to tax officers (Kadus) to collect taxes when the time comes. Based on Regional Regulation Number 1 of 2024, tax officers throughout Central Lombok are Kadus Kadus who are located in each village. The change from tax officers who were previously from the regency or subdistrict has been felt to be effective because the neighborhood heads understand the character of their communities well in terms of culture, social aspects, and livelihoods. Village heads are given collection fees and incentives, and all village heads in Central Lombok Regency are provided with two-wheeled vehicles as operational means. According to Mr. Lalu Mursalim (tax collector treasurer), the change in tax officers has led to an increase in tax revenue, with almost all residents of Jonggat Sub-district complying with paying property tax, resulting in nearly 98 percent of the population paying taxes.

The sub-district head in this case (Lale Anies Fatriatin) is very focused on raising awareness among the community about the importance of paying taxes. Whenever she has the opportunity to meet with the community at forums or social activities, as well as at village meetings, she always encourages the community to pay taxes because the taxes paid by the community play a major role in the sustainability of development, including infrastructure such as roads, hospitals, schools, and so on, as well as being useful as subsidies for fuel and oil. For the implementation of democracy, such as elections and taxes for public transportation services for the community. Even when people take care of their administrative paperwork at the subdistrict office, they have to show proof of paying their property taxes. This is one of the strategies used by the subdistrict government to boost property tax revenue. Neighborhood heads who hit their 100% property tax target get a reward or award from the Central Lombok Regency government, in this case, the Regent of Central Lombok. Rewards have a significant impact on the performance of neighborhood heads. The appropriate provision of rewards can increase the motivation, job satisfaction, and productivity of neighborhood heads, all of which contribute to improved performance and effectiveness of tax services. This ultimately has a positive impact on tax revenue and services to the community.

Barriers and Obstacles to Increasing Community Participation in Tax Payment

The tax collection system in Indonesia is regulated by Law No. 10 of 1994, which stipulates that the tax collection system in Indonesia is closely related to the subject and object of taxation (Sarkawi, 2019). The tax collection system in Indonesia is regulated by Law No. 10 of 1994, which stipulates that the mechanism for levying taxes is inseparable from the determination of both the subject and the object of taxation. This legal framework outlines who is obligated to pay taxes and what economic activities, assets, or income are considered taxable, forming the core structure of Indonesia's fiscal policy. The law emphasizes that the effectiveness of tax collection depends on the clarity of these definitions, as they serve as the basis for assessing taxpayers' rights and obligations. Moreover, Law No. 10 of 1994 also seeks to ensure fairness, transparency, and legal certainty in the tax system by providing clear criteria for classification, calculation, and enforcement. In practice, this regulatory structure supports the state's efforts to optimize revenue collection while maintaining compliance with principles of justice and equality, ensuring that taxation is carried out proportionately in accordance with the capacity of individuals and entities to bear the tax burden.

In addition, the law integrates the principles of self-assessment, where taxpayers are entrusted with the responsibility to calculate, pay, and report their own tax liabilities based on accurate and honest declarations. This reflects a shift toward a more participatory taxation model that relies heavily on taxpayer compliance, supported by transparent regulations and effective supervisory mechanisms by tax authorities. Through this system, the Indonesian government aims not only to enhance state revenues but also to cultivate a culture of voluntary compliance, accountability, and public trust in the taxation process. Ultimately,

Law No. 10 of 1994 functions as a pivotal legal instrument that harmonizes the interests of the state and taxpayers, ensuring that the tax collection system operates efficiently, justly, and in accordance with national fiscal objectives.

Despite the enactment of these regulations, the government still often faces obstacles in tax collection (Mardiasmo, 2002). Obstacles to tax collection can be passive or active. Obstacles to tax collection can be grouped into the following categories:

a. Tax resistance: people (passively) paying taxes, which may be caused by intellectual and moral developments in society, a tax system that may be difficult for the public to understand, and a control system that is not implemented or is poorly implemented. Additionally, a tax system that is overly complex or difficult for the general public to understand can further exacerbate the issue. Complicated procedures, unclear classifications of taxable items, and inconsistent guidelines may lead taxpayers to feel confused or overwhelmed, reducing their willingness or ability to comply accurately. When citizens perceive the tax system as inaccessible or excessively bureaucratic, passive resistance becomes a natural consequence. Equally important is the role of state administration. A control or supervision system that is inadequately implemented, inconsistently enforced, or perceived as ineffective undermines taxpayer trust in the fairness and reliability of the system. When monitoring mechanisms are weak or when enforcement appears selective or arbitrary, individuals may assume that compliance is not strictly required or that non-compliance will go unnoticed. This perception weakens the moral and legal motivations for fulfilling tax obligations.
b. Active resistance: includes all efforts and actions taken by taxpayers to avoid taxes. Forms of active resistance include: tax avoidance, efforts to reduce tax burdens without violating the law, and tax evasion, efforts to reduce tax burdens by violating the law (tax evasion). Causes of low tax awareness include:
   1) Lack of understanding about taxes
   2) Distrust of the government
   3) Lack of information and socialization
   4) Complexity of the tax system
   5) Mismatch between taxes paid and tax services
   6) Existence of tax avoidance and evasion
   7) Unfavorable economic conditions.

The Jonggat sub-district government, based on the Regent's regulation, has given the Kadus (village head) the authority to collect taxes. There is a slight obstacle, namely that under the previous system, when taxpayers paid their land and building tax (PBB), they were immediately given proof of tax payment, which was kept by the taxpayer. Under the current system, taxpayers give their money to the Kepala Lengkungan (head of the village) as the tax collector. Once 40% of the funds have been collected, the Kadus brings the funds to the Subdistrict Office to be paid to the tax treasurer. After payment, the Kadus receives proof of tax payment from residents and then distributes it from house to house or at the mosque or prayer room after an announcement is made so that the community can

come and collect their proof of tax payment or SPPT. This mechanism is rather lengthy and ineffective in terms of time and energy.

4. Conclusion

The government's objective in collecting taxes is to maximize state revenue in order to support government policies aimed at increasing investment, competitiveness, and the prosperity of the people. The role of the sub-district government is to serve as the cornerstone of tax collection in the sub-district through various methods and strategies, so that the community becomes aware and understands the importance of paying taxes, because the results can be directly enjoyed by the people. Various efforts are made by local governments to maximize Land and Building Tax (PBB) or taxes in various sectors, namely tax policy reform, increased supervision and law enforcement, and digitization of the taxation system to streamline the work of tax officials. Therefore, the reward strategy should be implemented appropriately and take into account the principles of fairness, balance, and effectiveness so that it can help meet needs and motivate tax collectors, which is an important factor in an organization. Then, there is a need for education and improvement of tax literacy among the community, especially the digitally literate rural community, because it is very important to encourage tax compliance through incentive programs and effective socialization.

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