

Taxpayer Awareness, Taxpayer Socialization, and Tax Sanctions on Taxpayer Compliance in Paying Land and Building Tax in Bekasi Regency

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ABSTRACT

Land and Building Tax is an important source of income for each region; therefore, each local government has its own way to optimize local revenue from the Land and Building Tax sector. This study aims to analyze the effect of awareness, socialization, and sanctions on taxpayer compliance in paying land and building tax in Bekasi Regency, both simultaneously and partially. This research was conducted on PBB taxpayers in Bekasi Regency with the following numbers: The sample used in this study was 100 taxpayers using a simple random sampling technique, and the data analysis technique used multiple linear regression. The test results of this study show that the variables of awareness and socialization have a significant effect on taxpayer compliance in paying land and building taxes, while the sanctions variable has no effect on taxpayer compliance in paying land and building taxes.

INTRODUCTION

One of the goals to be achieved by the Indonesian government, as stated in the preamble of the 1945 Indonesian constitution, is to promote general welfare. Welfare for the people of Indonesia can be realized by running good government activities, paying attention to the economic situation of the population, and ensuring sustainable development in all fields, for which an adequate source of financing is needed. Taxes are the largest source of the State Budget (APBN) today; almost 75% of the source of Indonesian state budget comes from taxes; therefore, according to Resmi (2016), taxes are considered a budget function that finances government spending, both routine and development spending (Wulandari, 2019).

At this time, taxes play a very important role for the state, especially in financing national development. The role of taxes that cannot be replaced by other sources of state revenue, such as non-tax revenue, even with debt, has made the Indonesian government intensify activities that can increase tax revenue in accordance with the expected target. To be able to see the magnitude of the role of taxes in domestic revenue compared to the types of non-tax revenue (Wulandari, 2019),

Rural and Urban Land and Building Tax (PBB-P2) is one of the main sources of local government revenue used to finance government expenditures and regional development. Rural and Urban Land and Building taxes are a form of community participation in supporting development and the economy in the region. Rural and Urban Land and Building Taxes are levied based on the provisions of the Taxation Law without direct reciprocal services from the region. Revenue from the tax sector is always sought to increase every year (Tawas & Poputra, 2016).

The Land and Building Tax, based on Law No. 28 of 2009, is a tax on land and buildings owned, controlled, or utilized by individuals or entities, except for areas used for plantation, forestry, and mining business activities. This Rural and Urban Land and Building Tax is collected by the local government based on Law No. 28 of 2009. Land and Building Tax is material in nature, which means that the amount of tax payable is determined by the state of the object, namely the state of land and buildings. Meanwhile, the condition of the subject who pays the tax does not determine the imposition of the tax (Nurtanzila & Kumorotomo, 2015).

Various changes to the Law on Regional Taxes and Levies were made in order to support tax reform, one of which was the change of the old law to Law Number 28 Year 2009 on Regional Taxes and Levies (PDRD). This change brings several changes in the administration of local tax management, one of which is the delegation of authority from the center to the regions in the management of rural and urban land and building taxes (PBB-P2) (Nurtanzila & Kumorotomo, 2015).

The Bekasi Regency Government annually has a target of receiving Land and Building Tax (PBB) as a source of local revenue. Until the end of 2016, the acceptance of land and building tax payments in Bekasi Regency reached 88.99%. The increase continued until 2019. This shows the high awareness of

taxpayers need to pay high taxes. High taxpayer awareness indicates that the level of compliance among PBB taxpayers in the Bekasi Regency is high. Given that compliance is an important aspect of the application of the self-assessment system to increase tax revenue, it is necessary to study the factors that influence taxpayer compliance. The following is the realization of land and building taxes in Bekasi Regency from 2016 to 2019.

Table 1. Realization of PBB in 2016–2019 Bekasi Regency

No	Year	SPPT	Potential	Realization	
1	2016	923.159	407.962.437.540	363.035.427.312	9%
2	2017	952.967	416.489.649.778	368.558.026.487	8%
3	2018	982.313	465.706.824.420	407.113.964.251	7%
4	2019	1.000.515	578.532.607.464	459.585.616.493	9%

Source: Bekasi Regency Regional Revenue Agency, 2020

Taxpayer compliance is where taxpayers fulfill their tax obligations and exercise their taxation rights properly and correctly in accordance with applicable tax laws and regulations. Tax compliance is a very complex phenomenon that is seen from many perspectives. Taxes can be influenced by several factors and can be seen from many perspectives, including the tendency towards public agencies (in this case the Directorate General of Taxes), the justice felt by taxpayers from the applicable system, perceptions of justice, and the firmness of laws and sanctions (Amalia, 2016).

There are several factors related to the level of taxpayer compliance in carrying out their obligations. The issue of compliance is important because non-compliance will simultaneously lead to efforts to avoid taxes, which will result in reduced deposits of tax funds to the regional treasury. So the higher the level of correctness in calculating and calculating, the accuracy of depositing, and filling and submitting taxpayer notification letters, the higher the level of taxpayer compliance is expected in carrying out and fulfilling their tax obligations (Rahayu, 2017).

Understanding the meaning and benefits of taxes can increase awareness among taxpayers. An understanding of taxpayers should be given to the public so that, from an early age, they know the importance of taxes for a country. Taxpayer awareness is also the most important factor in taxpayer compliance. There needs to be public awareness that taxes are the main source of revenue for the state to carry out development, compared to the revenue received by other sectors. People who have high taxpayer awareness will understand the function of taxes and the benefits of taxes for society. Without knowledge of the benefits of taxes, it is impossible for people to volunteer to pay taxes (Wulandari, 2019).

Tax sanctions are also very important in compliance with land and building tax payments so as not to underestimate the tax regulations that have been made; in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms. As for previous research on taxpayer awareness and tax sanctions conducted (Muliari, 2010), taxpayer awareness and tax sanctions have a significant effect on compliance with land and building taxes. However, this research is not the same as research conducted by Hariyani et al. (2015) which states that taxpayer awareness has no significant effect on taxpayer compliance.

This study was conducted to re-examine the effect of taxpayer awareness and tax sanctions on taxpayer compliance in paying land and building taxes. The renewal in this study is to add one independent variable, namely taxpayer socialization. Socialization in the field of taxation is important for increasing taxpayer compliance. Socialization through various media and various tax seminars conducted by the Director General of Taxes is expected to carry a moral message about the importance of taxes for the country and not only increase taxpayer knowledge about new tax regulations but also increase compliance from taxpayers so that automatic tax revenue will also increase in accordance with the set revenue target. Increased taxpayer compliance can be achieved through socialization, which is carried out intensively and effectively by the Director General of Taxes.

The reason for adding tax socialization variables is that the lack of socialization has an impact on the low level of public knowledge about taxes, which causes low public awareness to report and pay taxes, which ultimately leads to low levels of taxpayer compliance (Cahyadi & Jati, 2016). In addition, the reason for adding the tax socialization variable as a new variable is due to the inconsistency of several previous studies. Based on research (Warouw et al., 2015), tax socialization does not have a significant effect on tax compliance, while research (Tuwo, 2016) shows that tax socialization has a significant positive effect on taxpayer compliance.

THEORETICAL REVIEW

Attribution Theory

According to Robinson & Jugde (2017) attribution theory is a theory that explains that when individuals observe the behavior of an individual, the individual seeks to determine whether the behavior is caused internally or externally. Internally caused behavior is behavior that is believed to be under the personal control of an individual, or, in other words, not affected by anything else. Externally caused behavior is behavior that is considered to be the result of external causes, i.e., the individual is considered to have been forced to behave in this way by the situation. Attribution theory is relevant to explain this research because the behavior of a taxpayer in fulfilling his tax compliance is determined by a situation, both from internal factors, namely understanding regulations, which is the basis that must be possessed so that taxpayers can comply with paying taxes, and from external factors that can affect taxpayer compliance, such as tax sanctions. This is because the behavior is influenced by the demands of the situation. These internal and external factors can influence taxpayers' decisions to comply or not comply with paying taxes.

The Effect of Taxpayer Awareness on PBB Taxpayer Compliance

Taxpayer awareness in paying taxes is taxpayer behavior in the form of views or feelings involving knowledge, beliefs, and reasoning accompanied by a tendency to act according to the stimulus provided by the tax system and provisions (Putra & Handayani, 2014).

Awareness of its obligations in terms of taxation is an important factor in implementing self-assessment. A taxpayer must be aware of understanding, obeying, and having the sincerity to fulfill the obligations of the tax provisions in accordance with the laws and regulations. Therefore, the higher the level of taxpayer awareness, the greater the compliance of taxpayers in carrying out their duties (Cahyadi & Jati, 2016).

The results of research (Parera & Erawati, 2017; Putra & Handayani, 2014) prove that tax awareness has a positive effect on taxpayer compliance. Based on the description above, the second hypothesis of this study is: H1: Taxpayer awareness has a positive effect on taxpayer compliance.

The Effect of Taxpayer Socialization on PBB Taxpayer Compliance

Based on attribution theory, a person's behavior in fulfilling their tax obligations is based on one of the external factors, namely tax socialization. Socialization in the field of taxation is important for improving taxpayer compliance. This socialization can be done through communication media, both print media such as newspapers and magazines and audiovisual media such as radio or television (Dharma & Suardana, 2014). Socialization through various media and various tax seminars conducted by the Director General of Taxes is expected to carry a moral message about the importance of taxes for the country and not only increase taxpayer knowledge about new tax regulations but also increase taxpayer compliance (Cahyadi & Jati, 2016).

The results of previous research by Putra and Handayani (2014) explain that tax socialization affects taxpayer compliance. Based on the description above, the fifth hypothesis of this study is: H2: Tax socialization has a positive effect on taxpayer compliance.

The Effect of Tax Sanctions on UN Taxpayer Compliance

According to Mardiasmo (2018), tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed or complied with; in other words, tax sanctions are a deterrent (preventive) so that taxpayers do not violate tax norms. Tax sanctions have an important role in providing lessons for tax violators so as not to underestimate tax regulations. Based on attribution theory, taxpayers will think that there are severe sanctions due to the actions of individuals who try to hide their tax obligations and do not fulfill their tax obligations. Concerns felt by taxpayers can lead to the fulfillment of tax obligations so as to increase the compliance of taxpayers themselves with paying taxes.

This happens because taxpayers will feel afraid and burdened by the sanctions that will be imposed on them for neglecting their tax obligations. It is a guarantee that the provisions of tax laws and regulations (tax norms) will be

obeyed or complied with; in other words, tax sanctions are a deterrent (preventive) so that taxpayers do not violate tax norms. Tax sanctions have an important role in providing lessons for tax violators so as not to underestimate tax regulations (Mardiasmo, 2018). Tax sanctions are made with the aim of making taxpayers afraid to violate the Tax Law. Taxpayers will comply with their tax payments if they see that sanctions will harm them more. The results of previous research by Warouw et al. (2015) explain that tax sanctions affect taxpayer compliance. Based on the description above, the fifth hypothesis of this study is:

H3: Tax sanctions have a positive effect on taxpayer compliance.

The Effect of Taxpayer Awareness, Taxpayer Socialization, and Tax Sanctions on PBB Taxpayer Compliance

Based on attribution theory, a person's behavior in fulfilling their tax obligations is based on one of the internal factors, namely taxpayer awareness. Awareness is a behavior or attitude towards an object that involves assumptions and feelings and a tendency to act according to that object. Thus, it can be said that taxpayer awareness of paying taxes is taxpayer behavior in the form of views or feelings involving knowledge, beliefs, and reasoning accompanied by a tendency to act according to the stimulus provided by the tax system and provisions (Putra & Handayani, 2014).

Socialization in the field of taxation is important for improving taxpayer compliance. This socialization can be done through communication media, both print media such as newspapers and magazines, and audiovisual media such as radio or television (Dharma & Suardana, 2014). Socialization through various media and various tax seminars conducted by the Director General of Taxes is expected to carry a moral message about the importance of taxes for the country and not only increase taxpayer knowledge about new tax regulations but also increase taxpayer compliance (Cahyadi & Jati, 2016).

Concerns felt by taxpayers can lead to the fulfillment of tax obligations so as to increase the compliance of taxpayers themselves with paying taxes. This happens because taxpayers will feel afraid and burdened by the sanctions that will be imposed on them for neglecting their tax obligations. It is a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed or complied with; in other words, tax sanctions are a preventive tool (preventive) so that taxpayers do not violate tax norms. Tax sanctions have an important role in providing lessons for tax violators so as not to underestimate tax regulations (Mardiasmo, 2018).

H4: Taxpayer awareness, taxpayer socialization, and taxation sanctions simultaneously affect taxpayer compliance in paying PBB in Bekasi Regency.

METHODOLOGY

Multiple Analysis Method

The data analysis method is carried out using multiple regression, to see the factors that influence PBB taxpayer compliance in Bekasi Regency. The moderation regression model is shown in the following equation:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3$$

Description:

Y = taxpayer compliance

α = Constant

β = regression coefficient

X1 = taxpayer awareness

X2 = socialization

X3 = sanctions.

RESULTS

Hypothesis Test

Multiple Linear Regression Analysis

Multiple regression models are used to test the effect of two or more independent variables on one dependent variable. Multiple linear regression tests in this study used the SPSS Statistic 22 application.

Table 2. Multiple Linear Regression Analysis
 Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	20.084	3.770		5.327	.000
taxpayer awareness (X1)	.486	.162	.294	3.006	.003
socialization (X2)	.419	.154	.258	2.731	.008
sanctions (X3)	.065	.112	.055	.579	.564

a. Dependent Variable: taxpayer compliance (Y)

T Test (Partial)

This partial test is used to determine the effect of each independent variable in influencing the dependent variable. Based on the test results in Table 7, the explanation of the hypothesis is as follows:

By comparing the significant level ($\alpha = 0.05$) with the significant level of t which is known directly using the SPSS program as follows:

H1: Taxpayer awareness has a positive and significant effect on taxpayer compliance in paying land and building tax.

The taxpayer awareness variable shows a regression coefficient value of 0.486 with a variable probability value of 0.003 which means below the significance value of 0.05. This means that H1 is accepted, it is proven that taxpayer awareness has a positive and significant effect on taxpayer compliance in paying land and building taxes.

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

The taxpayer socialization variable shows a regression coefficient value of 0.419 with a variable probability of 0.008 which means below the significance value of 0.05. This implies that H2 is accepted, it is proven that taxpayer socialization has a positive and significant effect on taxpayer compliance in paying land and building taxes.

H3: Tax sanctions have no significant effect on taxpayer compliance in paying land and building taxes.

The tax sanction variable shows a regression coefficient value of 0.065 with a variable probability of 0.564, which means above the significance value of 0.05. This means that H3 is rejected, stating that tax sanctions have no significant effect on taxpayer compliance in paying land and building taxes.

F Test (Simultaneous)

The results of this test are used to determine the simultaneous influence of the independent variable on the dependent variable. Based on the test results in Table 3, the explanation of the hypothesis is as follows:

By comparing the significant level ($\alpha = 0.05$) with the significant level *f*, which is known directly using the SPSS program, as follows:

Table 3. F test ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	215,007	3	71,669	8,505	000 ^b
Residual	808,953	96	8,427		
Total	1023,960	99			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X2, X1

The results of SPSS testing in the ANOVA table show a significant value of 0.000. A significant value of $0.000 < 0.05$ with a significant level of 5% means that the variables of taxpayer awareness, taxpayer socialization, and tax sanctions together have a significant effect on building taxpayer compliance. This implies that H4 is accepted and that it is proven that the variables of taxpayer awareness, taxpayer socialization, and tax sanctions together have a significant effect on the compliance of land and building taxpayers.

DISCUSSION

In order to provide information about the effect of the levels of Taxpayer Awareness (X1), Taxpayer Socialization (X2), and Tax Sanctions (X3) on Land and Building Taxpayer Compliance (Y), the researcher conducted a study with 100 respondents. The research was conducted to answer the problem with the title The Effect of Taxpayer Awareness Level, Taxpayer Socialization, and Tax Sanctions on Taxpayer Compliance in Paying Land and Building Taxes. Based on empirical evidence from the research that has been conducted, it shows that most Bekasi district taxpayers have complied with their obligations to pay

land and building taxes on time. This shows that there is awareness among taxpayers of the need to fulfill the laws and regulations regarding taxation, especially land and building taxes, and namely, the accuracy of paying land and building taxes.

Based on the results of research that has been statistically analyzed using multiple linear regression, there are things that must be considered regarding the factors that have an influence on the compliance of land and building taxpayers. The results of the research are as follows:

1. *The Effect of Taxpayer Awareness on Land and Building Taxpayer Compliance*

The results of testing the first hypothesis show that taxpayer awareness has a positive effect on taxpayer compliance, so the first hypothesis (H1) is accepted. This is because the effect of taxpayer awareness on taxpayer compliance has a significant value of less than 0.05, which is 0.003. The positive coefficient value of 0.486 also supports the idea that taxpayer awareness has a positive effect on taxpayer compliance.

This shows that taxpayer awareness of fulfilling their obligations will increase and build taxpayer compliance. Taxpayers who are aware that taxes are a source of regional income and who are citizens who are part of a region will participate in regional development by being obedient in paying land and building taxes. Therefore, it is expected that, realizing this, taxpayers will want to pay taxes because they feel they are not harmed by the tax collection. Taxpayers want to pay taxes because they understand that not doing so will have an impact on the lack of financial resources, which can result in the obstruction of regional development. Based on attribution theory, a person's behavior in fulfilling their tax obligations is based on one of the internal factors, namely taxpayer awareness. Awareness is a behavior or attitude towards an object that involves assumptions and feelings and a tendency to act according to that object. Thus, it can be said that taxpayer awareness of paying taxes is taxpayer behavior in the form of views or feelings involving knowledge, beliefs, and reasoning accompanied by a tendency to act according to the stimulus provided by the tax system and provisions (Putra & Handayani, 2014).

Awareness of its obligations in terms of taxation is an important factor in implementing self-assessment. A taxpayer must be aware of understanding, obeying, and having the sincerity to fulfill the obligations of tax provisions in accordance with statutory regulations. Therefore, the higher the level of taxpayer awareness, the greater the compliance of taxpayers in carrying out their duties (Cahyadi & Jati, 2016). The implication of the results of this study is that with an increase in taxpayer compliance through taxpayer awareness, it will have an impact on increasing the land and building tax revenue of the Bekasi Regency government.

2. *Taxpayer Socialization on Land and Building Taxpayer Compliance*

The results of testing the second hypothesis show that taxpayer socialization has a positive effect on land and building taxpayer compliance, so the second hypothesis (H2) is accepted. This is because the effect of taxpayer socialization on the compliance of land and building taxpayers has a significant value of less than 0.05, namely 0.008. The positive coefficient value of 0.419 also supports the idea that taxpayer socialization has a positive effect on taxpayer compliance. Based on attribution theory, a person's behavior in fulfilling their tax obligations is based on one external factor, namely tax socialization. Socialization in the field of taxation is important for increasing taxpayer compliance. This socialization can be done through communication media, both print media such as newspapers and magazines, and audiovisual media such as radio or television (Dharma & Suardana, 2014). Socialization through various media and various tax seminars conducted by the Director General of Taxes is expected to carry a moral message about the importance of taxes for the country and not only increase taxpayer knowledge about new tax regulations but also increase taxpayer compliance (Cahyadi & Jati, 2016). The implication of the results of this study is that increasing taxpayer compliance through tax socialization, it will have an impact on increasing the revenue from Land and Building taxes for the Bekasi Regency government.

These results are in accordance with previous research by Putra and Handayani (2014), which explained that tax socialization has a significant effect on taxpayer compliance. This result is not in accordance with research (Warouw et al., 2015), which proves that tax socialization has no significant effect on taxpayer compliance. This is due to differences in research objects. This study uses the object of research on land and building taxpayers, while research (Warouw et al., 2015) uses the object of research on corporate taxpayers. The non-compliance of the community or taxpayers in paying taxes that causes not maximizing tax revenue is not solely due to their fault; the non-compliance of the community or taxpayers is also caused by the lack of tax socialization from the Directorate General of Taxes.

3. *The Effect of Tax Sanctions on Land and Building Taxpayer Compliance*

The results of testing the third hypothesis show that tax sanctions have no effect on taxpayer compliance, so the third hypothesis (H3) is rejected. This is because the effect of tax sanctions on taxpayer compliance has a significant value of more than 0.05, which is 0.564. The coefficient value of 0.065 supports the idea that tax sanctions have no effect on taxpayer compliance. Based on attribution theory, taxpayers will think that there are severe sanctions due to the actions of individuals who try to hide their tax obligations and do not fulfill their tax obligations. Concerns felt by taxpayers can lead to the fulfillment of tax obligations so as to increase the compliance of taxpayers themselves with paying taxes. This

happens because taxpayers will feel afraid and burdened by the sanctions that will be imposed on them for neglecting their tax obligations. It is a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed or complied with; in other words, tax sanctions are a preventive tool (preventive) so that taxpayers do not violate tax norms. Tax sanctions have an important role in providing lessons for tax violators so as not to underestimate tax regulations (Mardiasmo, 2018). In this case, the tax sanctions imposed on taxpayers who are late in paying taxes have not run effectively, and the enactment of the elimination of sanctions by the government has not made taxpayers move to pay off their tax obligations in the land and building tax sectors.

These results are not in accordance with previous research by Warouw et al. (2015) and Parera & Erawati (2017), which explained that tax sanctions have a significant effect on taxpayer compliance. This result is in accordance with research (Arisman, 2017), which proves that sanctions have no effect on taxpayer compliance. This is because the tax sanctions given to tax violators are still low, especially in administrative sanctions. Tax sanctions still cannot make taxpayers obedient enough to carry out their tax obligations. This can occur due to the minimal knowledge of taxpayers regarding tax sanctions. The provision of sanctions that burden taxpayers aims to provide a deterrent effect so as to create tax compliance. However, minimal taxpayer knowledge about tax sanctions can make taxpayers think that sanctions are not scary or burdensome, so they can lead to non-compliance.

4. *The Effect of Awareness, Socialization, and Taxpayer Sanctions on Taxpayer Compliance*

The awareness and socialization variables partially affect compliance, but the sanctions variable has no effect. However, the variables of awareness, socialization, and sanctions will affect compliance if done simultaneously. Because awareness, socialization, and sanctions will complement each other if done at the same time, Where sanctions are used as punishment for violators If there is no good socialization from the government, it will be difficult for people to understand sanctions. This will result in many taxpayers violating the law and being sanctioned due to their lack of understanding. Awareness and socialization, as a very fundamental compliance factors, play an important role in preventing sanctions. If someone has high awareness, with good socialization, of tax regulations and sanctions, given that they are late paying taxes, then those who have high awareness will want to pay their taxes because they remember the administrative sanctions or fines that are quite detrimental if they are late paying taxes. So, simultaneously, the variables of awareness, socialization, and sanctions affect compliance to pay land and building taxes.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the analysis of the effect of taxpayer awareness, taxpayer socialization, and tax sanctions on land and building taxpayer compliance, the following conclusions can be drawn:

1. Taxpayer awareness has a positive effect on taxpayer compliance. This means that the more taxpayers are aware of and understand the rules regarding land and building taxes, the more compliance will increase.
2. Taxpayer socialization has a positive effect on taxpayer compliance. This means that the more often and more widely the socialization is carried out, the more informed the taxpayer will be and the more taxpayer compliance will increase.
3. Tax sanctions have no effect on taxpayer compliance. This means that the tax sanctions imposed on taxpayers who are late in paying land and building taxes imposed by the government do not make taxpayers move to pay off their tax obligations in the land and building tax sector, even with the elimination of fines.
4. Based on the results of multiple linear regression tests, simultaneous or joint testing of independent variables (awareness, socialization, and sanctions) affects taxpayer compliance in paying PBB taxes.

FURTHER STUDY

1. It is hoped that further research will be conducted using the same method, namely questionnaires but complemented by interviews with respondents. So that when the respondent has difficulty filling out the questionnaire, the respondent can directly ask the researcher so that a complete answer can be obtained.
2. It is hoped that in future research, we will add research objects or research variables.
3. Future research is expected to take a larger sample and not only land and building taxpayers in Bekasi Regency, so that better research results can be obtained.

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