



# Taxpayers' Legal Awareness Regarding Reporting Changes in Land and Building Tax Objects Via Tax Object Notification Letter in Mojokerto Regency

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Article	Abstract
<p><b>Keywords:</b> Taxpayers; Land and Building Tax Objects; Legal Awareness</p>	<p><i>Changes in Land and Building Tax (PBB) objects are mandatory to be reported via a Tax Object Notification Letter (SPOP) according to Mojokerto Regent Regulation Number 71 of 2020 concerning Procedures for Collecting Regional Taxes. This research aims to analyze the legal awareness of taxpayers regarding reporting changes to Land and Building Tax objects through Tax Object Notification Letters as well as analyzing the obstacles faced by taxpayers in Harmoni Residence Housing, Mojokerto Regency regarding reporting changes to Land and Building Tax objects. This writing is included in empirical legal writing using data collection techniques through interviews and observation. The data analysis technique used in this research is descriptive analytical. The research location is at Harmoni Residence Housing, Mojokerto Regency and the Regional Revenue Agency of Mojokerto Regency. The results of research on taxpayers' legal awareness regarding reporting changes to Land and Building Tax objects through the Tax Object Notification Letter show a low value. Efforts to increase taxpayers' legal awareness in this research are by conducting legal counseling and routine passive and active supervision from the Mojokerto Regency Regional Revenue Agency.</i></p>

## INTRODUCTION

The state has a significant responsibility in the development and maintenance of activities for the welfare of the community, requiring a substantial budget. To fulfill this responsibility, state revenue is obtained from several sources, namely taxes, grants, and non-tax state revenues (Ayza 2017) . This demonstrates that the implementation of national development as an application of Pancasila, which aims to improve the welfare of the people, must be guided by expanding community participation in accordance with their ability to fulfill tax obligations.

Tax itself is one of the largest sources of state revenue, as evidenced by the growth of the State Budget from year to year. Tax is a fund that is greatly needed by a country, the tax budget that has been set has of course been calculated by the state to be paid by its people as taxpayers (Ministry of Finance 2023) . Based on Article 1 number (1) of the Republic of Indonesia Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, it states

"Tax is a mandatory contribution to the state owed by individuals or bodies which is mandatory based on the law, without receiving direct compensation and is used for state purposes for the greatest prosperity of the people."

The primary function of taxes in a country's economic development is the budgetary or fiscal function, meaning that taxes serve as a tool or source of revenue that is then channeled to the state treasury and used to finance state finances on a regular basis (Soemitro 1992) . The government uses tax revenues to fund various public programs and policies, such as infrastructure development, health services, education, defense, and other public services.

Without taxes, it would be difficult for the government to provide the services needed by the public. Taxes are used by the government as a tool to regulate and control the country's economy. Through tax regulations, the government can stimulate or inhibit certain economic activities (Sumarsan 2012) . For example, the government can provide tax incentives to certain industrial sectors to encourage economic growth in those sectors, or impose higher taxes to reduce the consumption of certain goods deemed detrimental to society or the environment.

Taxes in Indonesia are classified according to their type and collection system. Taxes related to the method of collection are direct taxes, which are paid periodically to individual and corporate taxpayers (Kusnanto 2019) . Meanwhile, indirect taxes are taxes collected when the taxpayer carries out a specific event or activity.

State tax revenue consists of direct and indirect taxes. Direct taxes include income tax, Land and Building Tax (PBB), and Immovable Land and Building Tax (BPHTB). Indirect taxes include Value Added Tax (VAT) and Value Added Tax on Luxury Goods (PPnBM).

**Table 1.** Types, Systems, and Methods of Tax Collection

No.	Types/Systems of Tax Collection	Tax Collection Method
1.	<i>Self-Assessment System</i> (Independent Tax Collection System)	Indirect Tax
2.	<i>Withholding Assessment System</i>	Direct Tax
3.	<i>Official Assessment System</i> (Official Tax Collection System)	Direct Tax

**Source:** processed by myself

Land and Building Tax (PBB) is one of the sources of regional income (APBD) which funds all regional government and development activities (Mojokerto nd) . Based on Article 4 paragraph (2) of the Republic of Indonesia Law Number 1 of 2022

concerning Financial Relations Between the Central Government and Regional Governments, it states

"Taxes collected by district/city governments consist of:

- a. PBB-P2;
- b. Land and Building Tax (BPHTB);
- c. PBJT;
- d. Advertising Tax;
- e. PAT;
- f. MBLB Tax;
- g. Bird's Nest Tax;
- h. PKB Opsen; and
- i. BBNKB Opsen".

The agency authorized for regional taxes in this study is the Mojokerto Regency Revenue Agency (Bapenda). The public is required to report changes to the Land and Building Tax (PBB) object, which will be used to calculate changes in the taxable area. If the taxable object changes or increases, the Taxable Object Sales Value (NJOP) will also change and increase (Kamaroellah 2021) . The reporting medium for changes in taxable objects is the Tax Object Notification Letter (SPOP).

In this study, the author examines the legal awareness of taxpayers in reporting changes in Land and Building Tax (PBB) objects through the Tax Object Notification Letter (SPOP). Based on Article 1 number (33) of Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments, "Rural and Urban Land and Building Tax, hereinafter abbreviated as PBB-P2, is a Tax on Land and/or buildings owned, controlled, and/or utilized by individuals or bodies."

PBB-P2 is a tax imposed on land and/or buildings, excluding land used for forestry, plantation, and mining activities. Land and Building Tax (PBB) itself must be reported periodically by the owner or can be called a taxpayer (Setiawan 2020) . There are sanctions that regulate and are binding for people who do not report additional or changes to their PBB-P2 objects. Written regulations regarding the media for reporting Land and Building Tax objects through Tax Object Notification Letters are contained in Article 1 number (5) of the Regulation of the Minister of Finance of the Republic of Indonesia Number 48/PMK.03/2021 concerning Procedures for Registration, Reporting, and Data Collection of Land and Building Tax Objects.

"Tax Object Notification Letter, hereinafter abbreviated as SPOP, is a letter used by Taxpayers to report Tax Object data according to the provisions of the PBB Law, which is accompanied by an SPOP attachment which is an inseparable part of the SPOP."

To avoid unwanted sanctions, as good citizens, it is advisable for the community to follow and obey existing regulations, foster legal awareness for the benefit of themselves and the advancement of human resources in Indonesia. Taxpayers who do not report SPOP will receive administrative sanctions in the form of SKP or Tax Assessment Letter and delays in submitting SPOP will be subject to a

fine of 25% of the Taxpayer's PBB owed. Not only administrative sanctions, taxpayers can also be subject to criminal sanctions if they falsify tax object data in reporting SPOP. Regulated in Article 23 Paragraphs (1), (2) and (3) of Mojokerto Regent Regulation Number 71 of 2020 concerning Procedures for Collecting Regional Taxes, regulations regarding the submission of new tax subjects and objects that must be reported and known by the Regional Revenue Agency:

- (1) "The Regional Revenue Agency conducts data collection on:
  - a. new tax subjects and objects; and
  - b. tax subjects and objects who already have a NPWPD/NOP.
- (2) Data collection as referred to in paragraph (1) can be carried out using the SPOP/registration form with the data collection system provided by the Regional Revenue Agency.
- (3) Data collection on PBB-P2 subjects and objects is carried out in the following manner:
  - a. submission and monitoring of SPOP;
  - b. identification of tax objects;
  - c. research on object data; and/or
  - d. measurement of the tax object area".

There are two types of tax resistance: passive and active. These resistances refer to two different approaches to responding to tax obligations. Passive tax resistance refers to strategies or actions taken to avoid or minimize tax payments without breaking the law. (Basir 2022). Examples include the use of tax incentives, investments in locations with lower tax rates, taxpayers' ignorance of existing regulations, and the lack of role of tax service agencies in society, resulting in many people being unaware of the importance of reporting their taxes.

Active tax resistance involves more aggressive actions to challenge or deny existing tax obligations. This may include protesting tax laws, voluntarily refusing to pay taxes, or even tax evasion that exceeds or exceeds legal limits. Both types of resistance can have legal implications and consequences for taxpayers.

The reason the author researched this problem in Mojokerto Regency, because there are still people who do not understand the importance of reporting changes in tax objects that must be reported to the local tax authorities, for example taxpayers in Mojokerto Regency in this study, the author contributes to increasing legal awareness in the community and one way to contribute to increasing regional income in Mojokerto Regency. Legal awareness is very important to build a well-functioning society, people respect the law, understand their rights and obligations, and contribute to the development of a just and equitable society.

This study aims to determine public understanding and compliance with the legal obligations of individuals as Indonesian citizens. Legal awareness is crucial for Indonesians to comply with tax obligations. Researchers processed data and conducted interviews with several taxpayers, including Mr. Dedy, Mr. Suwanto, and Mr. Slamet,

who reside in the Harmoni Residence Housing Complex in Mojokerto Regency, and with the relevant agency, the Mojokerto Regency Regional Revenue Agency.

Below are the results of the author's interviews with 3 informants or taxpayers who live in the Harmoni Residence Housing Complex, Mojokerto Regency.

**Figure 1.** Housing Tax Objects  
Harmoni Residence Block B37  
Mojokerto Regency



Interview with taxpayer named Mr. Dedy as the owner of the building or house, from the results of the interview above, Mr. Dedy was found to have not reported changes to the tax object because he was not aware that renovations or additions to his house must be reported in the Tax Object Notification Letter (SPOP). The changes to the tax object are additional buildings in the front yard of the house and on the right and left sides of the front yard. The tax object is located in the Harmoni Residence Housing Complex Block B37, Mojokerto Regency.

**Figure 2.** Housing Tax Objects  
Harmoni Residence Block B38  
Mojokerto Regency



Interview with a taxpayer named Mr. Suwanto as the owner of a building or house. From the results of the interview above, Mr. Suwanto has not reported changes to his taxable object because he did not know that changing the shape of the building or adding a building must be reported through a Tax Object Notification



Letter (SPOP). The change in the taxable object is an additional building in the backyard of the house. The taxable object is located in the Harmoni Residence Housing Complex, Block B38, Mojokerto Regency.

**Figure 3.** Housing Tax Objects  
Harmoni Residence Block A8  
Mojokerto Regency



An interview with a taxpayer named Mr. Slamet, the owner of a house or building, revealed that Mr. Slamet had not reported any changes to the taxable object because he was unaware that changes to the building's shape were required to be reported through a Tax Object Notification Letter (SPOP). The change in the taxable object was an additional building in the backyard of the house. The taxable object is located in the Harmoni Residence Housing Complex, Block A8, Mojokerto Regency.

**Figure 4.** Taxpayer Data Information & Land and Building Tax Collection Targets at the Regional Revenue Agency of Mojokerto Regency



Interview at the Mojokerto Regency Regional Revenue Agency regarding information on taxpayer data and the achievement and failure of Land and Building Tax targets.

Based on the above observations, some people are still unaware of the obligation to report changes in the taxable object of their buildings. Three taxpayers

in this study were unaware of the rules for reporting changes in the Land and Building Tax (PBB) object. The taxpayers in this study engaged in passive tax resistance. The researchers also compared data to achieve the targets set by the Mojokerto Regency Revenue Agency regarding taxpayer compliance in paying Land and Building Tax.

Passive tax resistance is hampered by tax collection conditions, such as economic structure, the intellectual and moral development of society, and an ineffective tax collection system. This means that people don't make any real effort or take any action to report their taxes due to ignorance of the existing regulations.

## **METHOD**

The researchers used a related type of research, namely empirical legal research. They analyzed taxpayers' legal awareness regarding reporting changes in Land and Building Tax (PBB) objects through Tax Object Notification Letters (SPOP) in Mojokerto Regency. In this study, taxpayers Mr. Dedy, Mr. Suwanto, and Mr. Slamet failed to report changes in their taxable objects.

There are two types of data required in this study, the types of data in the research conducted by the researcher include: Primary data type & secondary data type. The primary data of this study are the results of interviews with related parties, namely the Regional Revenue Agency in Mojokerto Regency as an agency that has the authority to collect regional taxes, one of which is PBB-P2. As well as with 3 people as Taxpayers in this study as informants named Mr. Dedy, Mr. Suwanto, and Mr. Slamet as homeowners who live in the Harmoni Residence housing complex in Mojokerto Regency. The type of secondary data in this study is in the form of primary legal materials, namely related laws and regulations.

## **RESULTS AND DISCUSSION**

### **A. Taxpayer Legal Awareness Regarding Reporting Changes to Land and Building Tax Objects (PBB) Through Tax Object Notification Letters (SPOP) in Mojokerto Regency.**

Legal awareness in a society aims to enable people to live within a just and functional legal framework and to avoid actions that violate the rule of law. Legal awareness also supports effective judicial processes and law enforcement (Aji 2021) . Legal awareness refers to an individual's or society's understanding and awareness of the legal norms applicable within a legal system. To achieve this, increasing legal awareness requires the active participation of the community itself.

In this chapter, the author discusses the results and discussion of the research, which includes the presentation of research data and research discussion in relation to the framework of thought and the background of the problem in this research. This research was conducted in Mojokerto Regency using primary data sources obtained through interviews conducted by the researcher with 3 (three) informants as taxpayers, namely Mr. Dedy Asmara, Mr. Suwanto, and Mr. Slamet who reside in the Harmoni Residence housing complex in Mojokerto Regency as well as data from the regional tax agency, namely the Regional Service Agency (Bapenda) of Mojokerto Regency.

Legal awareness indicators are a series of parameters or factors used to measure a person's or society's level of understanding and compliance with the law (Soekanto 1987) . These indicators can include various things, such as knowledge of legal rights and obligations, belief in the fairness of the legal system, attitudes toward the rule of law, and behavior in accordance with legal norms.

There are 4 (four) indicators of legal awareness, namely:

1. Legal Knowledge (*law awareness*)  
The level of knowledge of an individual or society regarding various aspects of law, including their rights and obligations under a particular law.
2. Legal understanding (*law acquaintance*)  
The ability of an individual or society to understand the principles, rules, and concepts contained in the legal system of a particular country or jurisdiction (Santoso 2023) . This includes an understanding of the rights and obligations regulated by law, legal procedures, the consequences of legal actions, and the roles and functions of legal institutions in society.
3. Legal *attitude*  
The attitude of individuals or society towards the law, including whether they regard the law as an important tool for maintaining social order and justice or as a burden to be avoided.
4. Legal *behavior*  
Individual or community behavior that is in accordance with applicable legal norms, such as paying taxes on time, respecting the rights of others, and not being involved in breaking the law.

The above indicators are an important basis for assessing an individual's or society's legal awareness. A person is considered to have a high level of legal awareness if they have properly and correctly fulfilled their rights and obligations as a law-abiding citizen (Soekanto 1977) . Conversely, a person is considered to have a low level of legal awareness if they are deemed unable to fulfill their legal rights and obligations and frequently violate existing legal regulations.

Based on the 4 (four) legal awareness indicators above, the author obtained research results regarding the legal awareness of taxpayers regarding reporting changes to Land and Building Tax (PBB) objects through Tax Object Notification Letters (SPOP) in Mojokerto Regency, namely as follows:

#### 1. Legal awareness

The legal knowledge of individuals or communities can be seen directly from the behavior they have carried out, whether it is correct according to written legal regulations or not. The author asked 2 (two) questions to determine the level of legal knowledge of taxpayers in the Harmoni Residence housing complex in Mojokerto Regency regarding the obligation to report changes in Land and Building Tax (PBB) objects through a Tax Object Notification Letter ( SPOP).

**Table 1.** Taxpayer Legal Knowledge Regarding Reporting Changes to Land and Building Tax Objects (PBB) through Tax Object Notification Letters (SPOP) in Mojokerto Regency

No.	Question	Know	Do not know
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1.	Are you aware of Mojokerto Regency Regional Regulation Number 3 of 2023 concerning Regional Taxes and Regional Levies which regulates the definition of PBB-P2 and SPOP?	1	2
2.	Are you aware of Mojokerto Regent Regulation Number 71 of 2020 concerning Tax Collection Procedures?	0	3

**Source :** Primary data, processed by ourselves

The first question relates to the taxpayer's legal knowledge regarding the rules related to the definition of PBB-P2 and SPOP, namely Mojokerto Regency Regional Regulation Number 3 of 2023 concerning Regional Taxes and Regional Levies, specifically in Article 4 paragraph (1) and Article 1 number (50). The taxpayer who lives in the Harmoni Residence Housing Block B37, Mojokerto Regency, named Dedy, answered that he knew about the rules that explain this definition, while the taxpayer Suwanto who lives in Block B38 and Slamet in Block A8, they both answered that they did not know about these rules.

The second question relates to taxpayers' legal knowledge regarding the submission of new tax subjects and objects, namely Mojokerto Regent Regulation Number 71 of 2020 concerning Procedures for Collecting Regional Taxes, specifically in Article 23 paragraphs (1), (2) and (3). The three taxpayers residing in the Harmoni Residence Housing Complex in Mojokerto Regency, namely Dedy, Suwanto, and Slamet, answered that they were not aware of the regulation.

Legal knowledge is crucial for society for various reasons. It helps people understand their rights and obligations in various situations, not only in paying their taxes or property rights, but also in employment rights, legal protection rights, and so on (Agun 2022) . Understanding legal knowledge allows people to protect themselves and take appropriate action if their rights are violated.

Social and economic progress is also part of legal knowledge, as it provides a framework that enables trade, investment, and economic growth, for example, by paying taxes (Saputri 2021) . This activity can be seen as part of society's participation in the Indonesian legal system. The community's role as taxpayers in Mojokerto Regency impacts economic growth and income in the region.

The importance of legal knowledge as a basis for the community to know the rights and obligations that must be carried out as good and law-abiding citizens, legal knowledge is not only important for individuals but also for society as a whole because it forms the basis of order, justice, and sustainable progress (Purba 2021) . The results of research related to the legal knowledge of taxpayers in the Harmoni Residence Housing Complex, Mojokerto Regency regarding the regulations on the obligation to report changes in Land and Building Tax (PBB) objects through the Tax Object Notification Letter (SPOP) are considered still low.

## 2. *Legal Acquaintance*

Legal understanding is the ability to understand the principles, regulations, and procedures that govern the behavior of individuals and groups in a society. Legal understanding helps individuals and society to behave appropriately in accordance with established written norms or rules (Karwur 2020) . Legal

understanding in this study taxpayers have legal understanding including the functions, benefits, and objectives related to the obligation to report changes in Land and Building Tax (PBB) objects through the Tax Object Notification Letter (SPOP) in Mojokerto Regency. The author asks 3 (three) questions regarding the legal understanding of taxpayers in the Harmoni Residence housing complex in Mojokerto Regency regarding the obligation to report changes in Land and Building Tax (PBB) objects through the Tax Object Notification Letter (SPOP).

**Table 2.** Taxpayer Legal Understanding Regarding Reporting Changes to Land and Building Tax Objects (PBB) through Tax Object Notification Letters (SPOP) in Mojokerto Regency

No.	Question	Understand	Don't Understand
1.	Do you understand the purpose of being required to report changes to Land and Building Tax (PBB) objects via a Tax Object Notification Letter (SPOP)?	3	0
2.	Do you understand the function of reporting changes to Land and Building Tax (PBB) objects via the Tax Object Notification Letter (SPOP)?	0	3
3.	Do you understand the benefits of reporting changes to Land and Building Tax (PBB) objects through the Tax Object Notification Letter (SPOP)?	1	2

**Source :** Primary data, processed by ourselves

The first question concerns taxpayers' legal understanding of the purpose of the requirement to report changes to Land and Building Tax objects. In the first question, the three taxpayers, Dedy, Suwantoro, and Slamet, answered that they understood the purpose of the requirement to report changes to Land and Building Tax objects. According to the three taxpayers, the purpose is to increase regional revenue in Mojokerto Regency. They concluded this after the author explained the regulations regarding the obligation to report changes to Land and Building Tax objects.

The second question asked taxpayers about their legal understanding of the function of the requirement to report changes to the Land and Building Taxable Object. In the second question, taxpayers Dedy, Suwantoro, and Slamet answered that they were unaware of the important function of reporting changes to the Land and Building Taxable Object. They only understood the basic objective achieved by the regional tax agency, namely, increasing revenue in Mojokerto Regency.

The third question asked taxpayers about their legal understanding of the benefits of reporting changes to Land and Building Tax objects. In the third question, taxpayer Dedy answered that he was aware of the benefits of reporting changes to Land and Building Tax objects, namely that the income generated from the taxes paid could be used to fund the development of regional facilities. Taxpayers Suwantoro and Slamet answered that they were unaware of the benefits of reporting changes to Land and Building Tax objects.

Legal understanding plays a crucial role in shaping and maintaining a civilized social order. Legal understanding is a crucial foundation for the success and sustainability of society (Wulandari 2018). Taxpayers in the Harmoni Residence Housing Complex in Mojokerto Regency have a limited legal understanding of the purpose, function, and benefits of reporting changes to their Land and Building Taxable Objects. This is evidenced by their responses and behavior, who are unaware of the obligation to report changes to their Land and Building Taxable Objects through a Taxable Object Notification Letter.

### 3. Legal Attitude

Legal attitude refers to a person's attitude or view towards the legal system in general, including individual attitudes towards legal compliance and beliefs about the importance of law in maintaining order and justice in society (Andana 2022). The author asks 3 (three) questions regarding the legal attitudes of taxpayers in the Harmoni Residence housing complex in Mojokerto Regency regarding the obligation to report changes in Land and Building Tax (PBB) objects through a Tax Object Notification Letter (SPOP).

**Table 3.** Taxpayer Legal Attitude Regarding Reporting Changes to Land and Building Tax Objects (PBB) through Tax Object Notification Letters (SPOP) in Mojokerto Regency

No.	Question	Agree	Don't agree
1.	Do you agree with the regulations regarding taxpayer obligations as regulated in Article 20 paragraph (4) of Regent Regulation Number 71 of 2020 concerning Procedures for Collecting Regional Taxes to report changes to Land and Building Tax (PBB) objects via a Tax Object Notification Letter (SPOP)?	3	0
2.	Do you agree that taxpayers who have not reported changes to their Land and Building Tax Objects (PBB) need to be given further education or counseling by the Mojokerto Regency Regional Revenue Agency?	3	0
3.	Do you agree with the implementation of administrative sanctions as regulated in Article 66 paragraph (3) of Regent Regulation Number 71 of 2020 concerning Procedures for Collecting Regional Taxes for taxpayers who do not report changes to Land and Building Tax (PBB) objects?	1	2

**Source :** Primary data, processed by ourselves

The first question relates to the regulations regarding taxpayers' obligations to report changes to Land and Building Tax (PBB) objects as regulated in Article 20 paragraph (4) of Regent Regulation Number 71 of 2020 concerning Procedures for Collecting Regional Taxes. The three taxpayers, Dedy, Suwantoro, and Slamet,

answered in agreement that they believe the regulations will help Mojokerto Regency to progress more economically and in terms of infrastructure.

The second question related to taxpayers who have not yet reported changes to their Land and Building Tax (PBB) assets. The Mojokerto Regency Regional Service Agency (BPK) suggested that taxpayers who have not yet reported changes to their Land and Building Tax (PBB) assets should receive further education or counseling. The three taxpayers, Dedy, Suwanto, and Slamet, unanimously agreed, stating that this was crucial for laypeople who are unaware of the regulations and the importance of reporting changes to their Land and Building Tax (PBB) assets.

The third question relates to the implementation of administrative sanctions for taxpayers who do not report changes to Land and Building Tax (PBB) objects as regulated in Article 66 paragraph (3) of Mojokerto Regent Regulation Number 71 of 2020 concerning Procedures for Collecting Regional Taxes, which states: "(3) The amount of tax shortfall owed in the SKPKDKBT as referred to in Article 65 paragraph (2) letter d is subject to administrative sanctions in the form of an increase of 100% (one hundred percent) of the amount of said tax shortfall".

The wording of the rules in Article 65 paragraph (2) letter d as referred to in Article 66 paragraph (3) of the Mojokerto Regent Regulation Number 71 of 2020 concerning Procedures for Collecting Regional Taxes is: "if new data is found and/or data that was not previously disclosed and causes an increase in the tax owed; and".

The taxpayer named Dedy answered in agreement, while the two taxpayers named Suwanto and Slamet answered in disagreement because for people including the elderly like them, many still do not know about the obligation to report changes in Land and Building Tax (PBB) objects, so according to them, the sanction rules can be determined if all people from all classes understand regarding reporting changes in Land and Building Tax (PBB) objects.

The regulation clearly and firmly states the administrative sanctions that taxpayers will face if they fail to comply. Legal compliance must be demonstrated by following existing regulations. The purpose of legal compliance regarding citizens' tax reporting obligations is to support fiscal policy, maintain order, regulate behavior, support development and public services, enforce citizens' responsibilities as taxpayers, and defend national sovereignty.

#### 4. *Legal behavior*

Legal behavior is an action or activity carried out in compliance with and following the applicable legal system. Legal behavior can encompass a variety of things, from complying with traffic regulations, paying taxes on time, adhering to business contracts, to following legal procedures in dispute resolution.

**Table 4.** Taxpayer Legal Behavior Regarding Reporting Changes to Land and Building Tax Objects (PBB) through Tax Notification Letters (SPOP) in Mojokerto Regency

No.	Taxpayer Name	Already Reported	Not yet reported
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1.	Dedy Asmara	√
2.	Suwantoro	√
3.	Slamet	√

**Source:** Primary data, processed by ourselves

Based on the results of observations of the legal behavior of taxpayers from 3 (three) building owners who are the basis for this research, namely the Tax Payable Notification Letter (SPPT) of taxpayers, according to the author, the legal behavior of the three taxpayers is still very low because they do not comply with or follow the rules that have been determined, namely not reporting changes in tax objects, namely the addition of buildings, including:

1. Additional building of front terrace of house measuring 24 m<sup>2</sup> (Dedy)
2. Additional building at the back of the house <sup>6m<sup>2</sup></sup> (Suwantoro)
3. Additional building at the back of the house <sup>6m<sup>2</sup></sup> (Slamet)

From the 4 (four) legal awareness indicators above, it can be concluded that the legal awareness of taxpayers in the Harmoni Residence housing complex, Mojokerto Regency, regarding the obligation to report changes in Land and Building Tax (PBB) objects through the Tax Object Notification Letter (SPOP) is still very low.

## 2. Obstacles for Taxpayers in Mojokerto Regency in Not Reporting Changes to Land and Building Tax (PBB) Objects

Based on the results of research and observations conducted by researchers, there are obstacles experienced by taxpayers residing in the Harmoni Residence Housing Complex in Mojokerto Regency related to not reporting changes in Land and Building Tax (PBB) objects. The following are some of the obstacles experienced by taxpayers, namely:

1. Lack of socialization from the Mojokerto Regency Regional Revenue Agency regarding the obligation to report changes in tax objects.
2. Lack of legal awareness among the public.
3. Weak law enforcement in the form of supervision from relevant agencies.

The solution to addressing the above community obstacles can be overcome by complying with tax regulations. Taxpayers must comply with all applicable tax regulations, including reporting requirements and fulfilling tax obligations in accordance with applicable law. Taxpayers are expected to maintain accurate and complete financial records and retain them within the timeframe specified by tax law (Pohan 2021) . Taxpayers are required to participate in tax audits conducted by the tax authorities, providing access to necessary records and information. Taxpayers must comply with provisions designed to prevent tax avoidance or practices aimed at unlawfully reducing the tax burden.

Efforts that can be made by the Mojokerto Regency Revenue Agency to create a society that is obedient in paying taxes, namely:



1. Implementing good service that is easy to understand for all levels of society.
2. Implement simple procedures to make it easier for taxpayers.
3. Implementing routine and periodic monitoring programs for the community.
4. Implement the relevant regulations firmly and fairly.

Taxpayer compliance is one of the In efforts to realize the welfare of the people in Indonesia, it is hoped that the obstacles experienced by the three (3) taxpayers in this study can be overcome and realized through efforts based on the solutions presented in this writing.

## CONCLUSION

Based on the results of research conducted by the author regarding the legal awareness of taxpayers regarding reporting changes in Land and Building Tax (PBB) objects through Tax Object Notification Letters (SPOP) in Mojokerto Regency, it can be concluded that:

1. Taxpayer legal awareness regarding reporting changes in Land and Building Tax (PBB) objects through Tax Object Notification Letters (SPOP) in Mojokerto Regency can be seen based on four (4) indicators that influence a person's level of legal awareness, namely legal understanding, legal knowledge, legal attitudes, and legal behavior which show that the level of taxpayer legal awareness in this study is still very low. This is because taxpayers have not met the predetermined indicators, these indicators are interconnected or a unit in order to see a person's level of legal awareness.
2. The obstacles experienced by taxpayers in Mojokerto Regency related to not reporting changes in Land and Building Tax (PBB) objects are taxpayers' ignorance regarding the obligation to report changes in tax objects, lack of socialization or even information from the Mojokerto Regency Regional Revenue Agency regarding the obligation to report changes in Land and Building Tax objects, weak law enforcement in the form of passive and active supervision from related agencies. Efforts that can be realized from the taxpayer's side are to be obedient in paying taxes, increasing knowledge regarding the obligation to pay taxes and sanctions for not paying, increasing legal awareness in each individual to achieve shared prosperity. Meanwhile, efforts for the Mojokerto Regency Regional Revenue Agency are expected to realize good and easily understood services for all levels of society, implement simple procedures to make it easier for taxpayers, implement routine and periodic monitoring programs for the community, and implement related regulations firmly and fairly. Efforts achieved in order to increase regional revenue of Mojokerto Regency and increase legal awareness of taxpayers in reporting changes in Land and Building Tax (PBB) objects through Tax Object Notification Letters (SPOP) in Mojokerto Regency.

## Suggestion

Based on the results of research conducted by the author regarding the legal awareness of taxpayers regarding reporting changes in Land and Building Tax (PBB) objects through Tax Object Notification Letters (SPOP) in Mojokerto Regency, the author provides the following suggestions:

1. Taxpayers are expected to carry out their obligations as regulated in Article 20 paragraph (4) of Mojokerto Regent Regulation Number 71 of 2020 concerning

Procedures for Collecting Regional Taxes and other related regulations regarding the obligation to report changes to Land and Building Tax (PBB) objects via a Tax Object Notification Letter (SPOP).

2. It is hoped that the Regional Revenue Agency of Mojokerto Regency can be more optimal in realizing efforts to increase legal awareness of taxpayers and provide information that can be conveyed to all levels of society regarding reporting changes in Land and Building Tax (PBB) objects through Tax Object Notification Letters (SPOP) in Mojokerto Regency.

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