

ABSTRACT

ANALYSIS OF COMMUNITY PARTICIPATION IN LAND AND BUILDING TAX PAYMENTS TO SUPPORT LOCAL ORIGINAL INCOME (Study of Batu Belang Jaya Village, Muaradua District, South Ogan Komering Ulu Regency)

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The tax sector is an appropriate means for the government to make taxes a supporting factor for Regional Original Income which can be used to improve financial management and regional development as well as improve the welfare of the community. This study aims to analyze community participation in paying land and building taxes in supporting local revenue in Batu Belang Jaya sub-district, Muaradua district, South Ogan Komering Ulu Regency. The method used in this study is a qualitative method with data collection techniques using direct observation, in-depth interviews with village officials, heads of BPRD services and the community as well as documentation. This research was conducted on May 29, 2024.

The results of the study show that increasing community participation in paying land and building taxes will also increase local revenue for the welfare of the people of South Ogan Komering Ulu Regency. Furthermore, the lack of counseling provided to the community so that the level of public awareness is also low. People tend to think that paying or not paying Land and Building Tax does not have any impact on the people of Batu Belang Jaya Village, Muaradua District, South Ogan Komering Ulu Regency. The conclusion of this study is that the efforts made by Batu Belang Jaya Village have been quite good, but there are still obstacles from people with irregular incomes who have different responses about land and building taxes. Suggestions The researcher also hopes that tax officers from both the Regional Financial Management Agency and Batu Belang Jaya Village, Muaradua District, South Ogan Komering Ulu Regency can provide motivation, counseling and regular socialization to taxpayers to increase their participation in paying Land and Building Taxes.

Keywords: participation, land and building tax, local original settlement