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The Innovation Breakthrough in Digital and Disruptive Era
Public Awareness in Paying Land And Building Tax in Maesa Unima Sub-District, South Tondano District

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ABSTRACT
The reason for conducting this research is to decide the public’s attention to paying land and building fees in the City of Maesa Unima, South Tondano Regency and there are factors that cause people in the City of Maesa Unima not to pay land and building fees. The methodology used in this study is a subjective illustration methodology. The information used is perception, interviews, documentation. The consequences of this review show that there is no public awareness in paying area and building fees in the City of Inn Maesa Unima, this can be seen from the elements that influence public awareness. Efforts by public authorities to provide understanding to residents of local areas to pay land and building fees are still low or less than ideal, causing setbacks for regions in carrying out their commitments.

Keywords: Public Awareness, Paying, Land and Building Tax.

1. INTRODUCTION
The Unitary State of the Republic of Indonesia is an agricultural country, land including waters and natural resources which have significance in building a just and prosperous society. Thus, for individuals who enjoy regular abundance in it and obtain freedom from state power, they are obliged to provide part of what it owes to the state through levies. There have been many administrative efforts to increase public attention in improving levies. For example completing improvements in all fields by preparing the capabilities of each country, both fixed assets and human resources. Costs play an important role in working on the economy in the public eye.

Duties can be interpreted as obligatory commitments collected by public authorities from the common people (citizens) to cover state routine use and repair costs without directly electable compensation. According to Waluyo and Ilsay in [1] levy is a commitment to the State Depository (which can be burdened) owed by people who are obliged to pay it according to the guidelines by not profiting from execution, which can be directly alluded to and used to support costs. general related to the obligations of Express managing public authorities.

The biggest source of state revenue is retribution. Through levies, local monetary equity will be efficient because residents will pay according to their respective incomes. Thus burdens play an important role in the public economy, especially to reduce unemployment and poverty. The ability of this task is as a source of state finance (Budgetair), as a tool for completing state strategy in the monetary and social fields (ordinary).

There are several kinds of costs borne by the regions, one of which is the cost of land and buildings (PBB). Land and building fees are types that are not strictly defined by the correct guidelines that must be charged to land and buildings [2]. Land and buildings are two objects of the Assembled States. The earth can be characterized as the outermost layer of the earth as land and waters and everything that is under it, while the structure is a special development that is inherent or forever integrated with the land and waters within the territory of Indonesia[3].

Miscellaneous expenses are a kind of organized and orderly movement that adds to the State. It is certain that the Land and Building Fee (PBB) has provided a great advantage and financial situation for the individual or substance that is immediately ready to go ahead and not look back and profit from it.

From the initial perception, according to analysts, you can imagine that offices and development infrastructure in the East Tondano Region, North Tondano can be more advanced, cleaner and more efficient because everything is fine by paying the PBB from people. Meanwhile, improvements in Kelurahan Tondano Selatan are still lacking, not yet properly developed, such as water management, roads, retail outlets, illegal inns, illegal parking lots, and so on. This is possible due to low or no awareness among individuals in making payments properly. Socialization or direction from the city government is also very basic for the local area, that obligations are not solely the obligations of every citizen, but also the right of each region to participate in supporting the state. Improvements will be efficient assuming there are
assets from fees, and cost subsidies will be available if there is public awareness in completing fees.

Thus, based on the background of the problems above, the authors are interested in conducting research with the title "Public Awareness in Paying Land and Building Tax in the Maesa Unima Residential Village, South Tondano District".

2. RESEARCH METHOD

The exploratory technique is a strategy used to find reality by making use of looking through with a specific goal in mind to trace reality[4]. Examination techniques as a strategy used to research problems to achieve goals using subjective methodological techniques. This type of check is subjective in that it looks to information from the sub-local office to act as an exploratory resource as records and records. The subjective examination technique is an exploratory strategy in the postpositivist way of thinking. This type of research is used to explore the condition of ordinary items, information (not exploratory) is carried out by means of triangulation (consolidation), checking information is inductive/subjective. and the research results underline the meaning that contradicts Sugiyono's speculation in [5].

The location of this research was conducted at Perum Maesa Unima, South Tondano District, Minahasa Regency, North Sulawesi Province. The information disaggregation method used by scientists in this research is to utilize essential information sources and optional information sources. Important sources of information are records or data created around the time being examined, often the individual in question. So the source is the ultimate source of entertainers. According to Sekara, essential information is information obtained directly to produce an examination to see the order or problem being analyzed. Important information is a direct information hotspot for various kinds of information, especially meetings and surveys [6].

According to the methodology expert, Prof. Sugiyono, interviews are efforts made to obtain data on the problem under study, and then to find out things from the top down respondents and the number of respondents is small by using rules, for example, surveys to be sorted during interviews. While opinion polls are an approach to gathering information by utilizing a summary of the proclamation (survey) or the agenda of the subject being examined.

Based on sources in the study, there were 8 residents and 5 Kelurahan officials who had dealings with PBB. Witnesses are people who will be involved in this exploration as a source of data that will be used in research. Optional information is implied sources of information obtained by collectors from reports or files that can be accessed at the exploration data focus. For this situation, information gathering was assisted through informants or respondents at the Maesa Unima sub-district office Kota Penginapan, Local Tondano Selatan. The scientific technique used is a different subjective investigation. After obtaining information from respondents, it is dissected by using decreasing information, displaying and ending information by Sugiyono in [7]. Furthermore, the activities that make the information inquiry process make sense are the following means:

The analyst notes each objective datum and what it corresponds to with information drawn from endless meetings. Choose the most interesting things according to the research focus point. Reduced information gives a sharp perceptual picture. Displays information as an organized set of data that provides an opportunity to reach a determination. Scientists look for connections, similarities, and things that happen frequently. In making choices based on the answers to the problems raised in the research.

3. RESULTS AND DISCUSSION

3.1 The Idea of Consciousness

"Mindfulness" comes from the root word "mindful" with the prefix to- and the suffix in addition. In the Big Indonesian Word Reference (KBBI) "vigilance" means prudence, a condition of understanding. According to Yustinus Semuin, mindfulness is the ability to convey thoughts and feelings clearly, protect oneself and maintain one's views (self-confidence), the ability to direct and control oneself and stand on one's own feet, the ability to understand individual qualities and deficiencies to live it regardless of the fact that one has deficiencies, and understand one's potential and feel satisfied with one's achieved potential at work and in personal life (completion) [8]. Meanwhile, according to Widjaja, the word mindfulness comes from the word cognizant which means to feel, know, recall what is happening, or recall one's own state or know, understand and feel. Given the understanding understanding of some specialists:

As the reference to the Big Indonesian Word shows, mindfulness comes from the word cognizant which means to know, to feel understood. While mindfulness is the awareness of understanding what someone is feeling. According to AW. Widjaja mindfulness comes from the word cognizant which means to feel, know, remember what is going on, while mindfulness is characterized as a condition of knowing, understanding and feeling.
Consciousness is the present level of individual readiness for external and internal drives, and it means natural events and bodily sensations, memory, and attention. Mindfulness is the sensation of being willing to achieve something which is a commitment in the existence of the Puspita Dalam community group [9]. Mindfulness implies something that is felt or experienced by someone where that person is in a state of knowing. According to Hasibuan mindfulness is the mentality of a person who deliberately obeys all guidelines and knows about his duties and obligations [10].

Citizen concern is a situation where residents know, understand and carry out cargo arrangements carefully and deliberately. The higher the level of citizen concern, the better the understanding and implementation of task commitments to expand capacity to cover costs. The vigilance of levies comes from within the residents, that without being reminded, or without any power, the residents actually fulfill their commitment to settle levies. In essence, citizens realize that expenses are collected by the state to run the wheels of government in order to ensure continuity and work for the personal satisfaction of the state, but it cannot be denied that there are still many citizens who have not paid land and building fees, for certain reasons which make citizens late in paying land fees and buildings [11].

Citizen awareness has legitimate consequences for citizens, in particular the ability of citizens to contribute assets for the conduct of a capability assessment by paying duties on time and in the perfect amount. Filling attention is the desire to fulfill commitments and add expressions that support the progress of the country.

According to Rahayu in [12] paying tolls is not an easy and basic activity for the local community, but to get something in practice it is loaded with goods that are close by.

Some of the concerns of residents, in particular:
- Pay attention to the ability of assessment.
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- Pay attention to the valuation benefits paid.
- Attention that expenses are managed by regulation.

In terms of paying the duty that must be reviewed first, the awareness that the levy is a form of cooperation in supporting the progress of the country. With this understanding, citizens need to pay levies because they feel they have not been harmed by the various expenses that have been completed. Fees are purportedly used to compel states to work on government assistance to citizens. Second, the awareness that the suspension of fee installments and reduction of tax rates is very detrimental to the State. Citizens will pay because they understand that the delay in paying duties and reducing tax rates will have an impact on decreasing monetary assets which can result in hampering the progress of the State. Third, awareness that is not governed by regulations and can be enforced. Citizens will pay because it is understood that installments have an area of strength for a premise and are an absolute commitment from every country.

In accordance with the Indonesian Language Word Reference (KBBI) the people are diverse in a broad sense and are limited by the culture in which they think of something similar. Society is a local area that is broken down collectively from individuals who are limited by patterns of relationships because they are unique needs and interests. The local area is also collectively characterized by individuals who live in a certain area who have a clear and related division of labor and have a socio-social framework that directs the activities of individuals who have awareness of solidarity and sentiment and can act all in a systematic manner. With the aim that the local area can be characterized as the closest local area, namely an area of public activity that is separated by a certain level of social relations [13].

Society is a collection of people who live in a certain place, communicate with each other for a long time, have certain traditions and rules, and gradually compose a culture. Society is also a social framework consisting of various social primary parts, namely: family, economy, government, religion, training, and social strata that are interconnected, work together, relate, relate, and depend [14]. Understanding that society as a whole is a collection of disparate individuals who together, society is called "society" and that it implies social cooperation, social change, and a sense of harmony, comes from the Latin word socius which means (friend). The term local area comes from the Arabic word syaraka which means taking part without stopping [15].

Meaning that society is a group of individuals who are in the same area or in various associations. Together, basically, society is made without other people, from people who feel the same taste and the same place will be accumulated in the meeting space and structure. Soerjono Soekanto defines society as the course of social cooperation, social relations cannot be imagined if they do not meet two conditions, namely cooperation and friendly correspondence [16].

Quality of local area: Being in a certain area, Living in association, There is culture, There has been a change, There is social cooperation, There is a pioneer, There is social delineation. Fees are not something that is foreign to the ears of society as a whole, almost all get-togethers are tasks that are already familiar. Charges are state obligations owed by secret persons who are coercive by law, by not getting paid directly and used for state needs to help the government and prosper their relatives.
Land and Building Costs (PBB) is a type of duty that is fully controlled by the public authority in determining the amount of the duty. Costs are material in nature such as how much is not determined by the condition of the goods, being land or certain land and buildings. Levy is a commitment to the state's depository given enforceable regulations with no major benefits that can be coordinated and used to pay public fees. argues that assessment is an individual's commitment to the state given the compelling laws and regulations, with installments of duties people generally do not immediately get equal administration [17].

Mardiasmo explains that spending has the following components:

- The head of the city as an individual delegate to the State, who has the option to charge is Express, the commitment is as cash (not product).
- Based on the law, indictments are collected considering or with the force of law and standards and their implementation.
- Without direct response from the State.
- Used to support consumption that benefits the wider local area.

Subjects and cost objects are as follows:

Subject/payer of Land and Building Costs
People who depend on PBB levies are people or things that are really entitled to land and buildings. The scope of subjects in the Land and Building Appraisal Regulations is very broad, because it includes people or entities that own, control and benefit from. This implies, among other things, owners, occupants, project workers, cultivators, clients and residents.

Land and Building Customs Articles
The 1985 Customs and Excise Regulation states that the object of Land and Building Appraisal is land and/building. Both (land and buildings) can remain solitary (only land or buildings) or together as goods that can become Land and Building costs.

The meaning of the earth is interpreted to include the outer layer of the earth and then the body of the earth beneath it. The so-called "earth's outer layers" here are actually the actual land that incorporates water. While the "earth body" is everything that is in the earth and submerged. What is referred to as water (waters) here includes inland waters (including swamps) as well as the Indonesian territorial seas. So the object of Land and Building Customs is land, water (waters) and earth bodies. Meanwhile, the subject and object are land

Mindfulness is a feeling of frequent thinking about a condition, a subtle feeling, a need to be alert, and a desire to balance with the current climate, or some kind of reaction to what has already been done. While the local area is an association or people who live in one place. Fees are commitments that citizens must pay to the state. Cost and structure are one source of local revenue. Additional land and buildings tend to be subject to land and building costs. Mainland is the outermost layer of the earth which includes land and inland waters as well as the seas of Indonesia and the land beneath it. For example: rice fields, fields, gardens, land, yards and mines. Development implies special structures that are planted or permanently placed on land and water. Considering the above, it tends to be assumed that land and building fees are obligations that must be paid by citizens for the use of property, land and buildings by people.

The variables that affect individual ignorance in paying regional and building levies can be seen as follows:

- There is no data or efforts from public authorities.
- The ability of socialization is to remind individuals to settle demands. Poor data management keeps individuals from paying costs and will indirectly reduce public attention, therefore correspondence from public authorities regarding duties to the community is very important.

Kasus virus corona
The 2020-2022 Corona virus case has forced activities outside the home to be carried out at home, of course activities related to many people are not allowed by public authorities. This does not necessarily make the individual's mindfulness decrease, there is a feeling of laziness to complete their obligations.

Individuals change places
Individuals who move from one place to another cause public authorities to have difficulty conveying data to local residents. With the aim that the installment assessment is not ideal.

Positions are not conferred by public authorities
Offices are all that can provide comfort, expedite a business or activity that will be completed by the local area. The absence of an office keeps the individual aloof, not often thinking about covering expenses.

Individual Negligence/Lack of Inspiration
Inspiration is the development of motivation that appears in a person intentionally or unconsciously to follow up on something. There are still many people who do not have inspiration or purpose, do not make it a commitment that must be paid, so neglect and ultimately expected.

Society's indifference
Ignorance is a disposition that is indifferent, unfocused, apathetic, unproblematic and open to being unique. The mentality of individuals who are apathetic towards the assessment of payments will also affect provincial salaries. The simple mentality of paying bills is also a problem in achieving targets every year. Thus, the community must be more sensitive and not apathetic towards land and building installments.

Efforts made by public authorities to increase public awareness are:

Complete socialization
For this situation, provide socialization, to be precise, provide solid and solid data as well as fixed cost guidelines regarding the importance of paying duties to the public in general. When the SPPT was submitted, the local area was again helped to remember the PBB installment date.

Further developed administration

The most common way to further develop administration, for example, is to bring the mail post closer to people's homes to make it easier for individuals to pay PBB.

4. CONCLUSION

In connection with the introduction of the above exploration results, several objectives can be drawn with respect to the Local Awareness Payment Area and Building Fees in the Maesa Unima Inn City as follows.

If seen from the fair and square information on state-funded training, the residents who live in the City of Maesa Unima Inn with elementary school is 5.01%, junior high school is 21.18%, junior high school is 30.01%, and PT is 44.6% with The results of the information showing people with the highest PT graduates, it can be seen that the local community is already concerned about improving costs.

Local people in the Maesa Unima Inn City now have awareness, but the reason why local people do not pay fees at the Maesa Unima Inn City is because there is no data from public authorities to the regions, public authorities do not focus on the offices needed by the regions, cases of Coronavirus in 2020-2022 which authorities do not focus on the offices needed by the regions, cases of Coronavirus in 2020-2022 which

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REFERENCES


