

# The Influence Factors' Analysis of Land and Building Tax Acceptance

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## Abstract

UN reception are always under the principal statutes indicate that the tax was a " scourge " for society despite the fact that tax reforms with the new system , because basically there are no people who are willing to pay taxes . That requires a pretty good understanding of the tax , so that people will be willing to pay taxes actually personal volition without coercion . Research conducted in the District have now Lamongan this lead to the conclusion that the success of the land and building tax revenues are influenced by several factors of which is the accuracy faktor.Salah Submission Income Tax Payable ( SPPT ) to the taxpayer of the earth and buildings carried out by the tax man . Submission of Income Tax Payable ( SPPT ) has a significant impact on land and building tax revenues in Sub Now in Lamongan .

**Keywords:** Taxpayers, Income Tax Payable (SPPT), Land and Building Tax (PBB)

## INTRODUCTION

### Background

Tax has a very important role in the life of the state, especially in the continuing development as a source of state income tax to finance all state expenditures. In addition, the tax is used to meet national needs, whether in the form of goods or services.

In an effort to improve the local government to raise the consideration of the central government, especially for tax and non-tax results has approached the expected results. Besides the central portion of tax revenues such as the United Nations and the income tax, which has received quite large. Then the corresponding provisions of the director general of the finance department of the institution dated 4 June 2001, that all non-tax state revenue derived from a service that has been submitted to the local authority into revenue (PAD) and is not a state of non-tax revenues again.

UN receptions are always under the principal statutes indicating that the tax was a "scourge" for society despite the fact that tax reforms with the new system. This is probably due to the low awareness of the taxpayer, the level of accuracy in the delivery of the Notice of Tax Due less timely, and the collection system which is less unfavorable than the tax man.

Basically there are no people who are willing to pay taxes. That requires a pretty good understanding of the tax, so that people will be willing to pay taxes actually personal volition without coercion.

### Identification Of Problems

Based on the background of the above problems can be identified problems that can affect the natural increase tax of acceptance Land and Building (PBB) in the District of Sekaran - Lamongan Regency, among others:

1. Collection system
2. Awareness taxpayer.
3. The effectiveness of tax collection.
4. The level of accuracy of filing tax due (SPPT) .
5. Satisfaction taxpayers on government services in public facilities are provided.

### Scope Of Problem

To avoid widening the discussion in this study, and avoid overly broad discussion, the researcher only limit on the issue of the level of awareness of the taxpayer, the accuracy rate **of filing tax due (SPPT)** And Collection System affect the land and building tax revenues in District of Sekaran - Lamongan Regency.

### Formulation Of The Problem

Based on the above problem, then propose the issue of: "Is the level of awareness of the taxpayer, the accuracy rate **of filing tax due (SPPT)** , And the effect on the acceptance Voting Systems Land and Building Tax (PBB) in District of Sekaran - Lamongan Regency. "

### Research Purposes

The purpose of this study was to determine:

1. To determine the influence of factors taxpayer awareness, Level Accuracy Submission Income Tax

- Payable, Collection Systems for property tax revenues in the District of Sekaran - Lamongan Regency
2. To determine the most dominant factor can affect property tax revenues in the District of Sekaran - Lamongan Regency

### **Benefits Of Research**

The benefits of this research are:

#### 1.1. For the Government of Lamongan

The results of this study are expected to provide an overview of the factors that influence the UN Reception and impact on local revenues in Lamongan, so it can be input for the government of Lamongan in financial management area and find ways to increase tax revenues in the region, especially the Land and Building Tax (PBB) in Lamongan Regency.

#### 1.2. For Science

From the results of this study are expected to increase knowledge and can apply the theories that have been acquired during the lecture to be practiced directly in a real case, in the field of property tax.

#### 1.3. For UNISDA

The results of this study can be used as a comparison or reference source for those who take the same field of study

## **Theory**

### **1. Tax**

#### **1.1. Definition of Tax**

According to Mardiasmo (2013: 1) "Tax is a cash contribution to the people of the state under the law (which can be enforced) with no merit lead (counter-achievement) directly demonstrated and used to pay for general expenses."

#### **1.2. Tax Function**

According Erly Suandy (2011: 9) there are two functions in taxes, which is a function *budgetair* (state financial resources) and function *regularen* (regulator).

##### a) Budgetair function (State Financial Resources)

That tax is one source of revenue to finance government spending, both routine expenditure and development.

##### b) The function of Regularen (Regulatory)

The tax has a regulatory function, meaning taxes as a means to regulate or implement government policy in the field of social and economic, as well as achieving certain goals beyond the financial sector.

#### **1.3. Position of Tax Law**

According to Siti Official (2013: 4), quoting from R. Santoso Brotodiharjo stated that the tax law including public law. Public law is part of the discipline of the law governing the relationship between the rulers and the people. public law has ways to govern the government.

#### **1.4. The jurisdiction of the Tax Collection**

Jurisdiction in question is the limit that authority can be done by a country in imposing tax on its citizens, so that polling is not repeated that could incriminate the person taxed. They are as follows:

- a) Principles Shelter
- b) Principle of Nationality
- c) Principle Sources

#### **1.5. Tax Grouping**

##### a. According to the groups.

###### 1) Direct taxes

Are taxes that burden must be borne by the taxpayer and can not be delegated to others and charged repeatedly at certain times eg income tax (VAT).

###### 2) Indirect Taxes

Tax is the fee that may be delegated to others and only imposed on certain things or certain events, such as Value Added Tax (VAT).

##### b. According to nature

###### 1) Subjective tax

Is the type of taxes imposed by first attention to personal circumstances Taxpayer .

###### 2) Objective tax

Is the type of taxes imposed by first notice / see the object in the form of state action or event giving rise to the obligation to pay taxes.

c. According to the collection agency

1) Tax center

It is a kind of tax levied in the implementation of central government carried out by the finance department cq. Directorate General of Taxation.

2) Local tax

It is a kind of tax levied by local governments in the implementation of daily conducted by Department of Revenue .

## 1.6 Procedures for Tax Collection

a. Tax stelsel

1) Real stelsel (*Riel Stelsel*)

This stelsel explain that new tax collection can be done at the end of the year after knowing the actual income earned in the tax in question.

2) Stelsel assumption (*Fictieve Stelsel*)

In this stelsel tax collection can be done at the beginning of the tax year

3) Mixed stelsel

Stelsel apply taxation at the beginning of the year that was based on an assumption and at the end of the year based on the fact that this will happen according stelsel back calculation to determine the problem more or tax deficiency.

b. Tax collection system

1) Official Assessment System

It is a system of taxation which gives authority to the tax collector (tax authorities) to determine the amount of tax to be paid (taxes owed) by a person with the legislation in force.

2) Self Assessment System

Is a tax collection system that gives full authority to the taxpayer to calculate and report the amount of the tax debt itself.

Taxes obligation are entrusted to:

- a) Calculate their own payable tax
- b) Own calculation payable tax
- c) Pay for itself the amount of payable tax
- d) Self-report the amount of payable tax, and
- e) Own account of payable tax.

3) Withholding System

It is a system of taxation which authorize a third party to cut / levy the amount of tax payable.

## 1.7 End of Tax Debt

According to Mardiasmo (2013: 8) There are four (4) things that lead to the abolishment (termination) of tax debts, among other things:

- a) Payment / repayment
- b) Compensation
- c) Expired
- d) Elimination / exemption

## 2. Land and Building Tax (PBB)

### 2.1. Definition of Land and Building Tax (PBB)

In accordance with the provisions of Law No. 12 of 1985 on Land and Building Tax as amended by Act 12 of 1994 on amendments to the Law on Land and Building Tax. Who said that the land and building profitable and / or socio-economic position is better for a person who has a right to it or benefit from it. And therefore it is natural that they are required to give a portion of the benefit or enjoyment gained to the State through taxes.

### 2.2. Basic Law of Land and Building Tax (PBB)

According to Mardiasmo (2013: 311) legislation on the basis of tax law relating to PBB and the calculation of PBB and other matters concerned with the case are as follows:

- a) Law No. 12 of 1985 as amended by Act No. 12 of 1994 on Land and Building Tax.

- b) KMK 201 / KMK.04 / 2000 on the adjustment of the amount of taxable value No Tax (NJOPTKP) as the basis for the calculation of land and building tax.
- c) Decree of the Minister of Finance No. 523 / KMK.04 / 1998 on Determination of Classification and amount of taxable value as the Tax Base Land and Building.
- d) Minister of Finance Decree No.1004 / KMK.04 / 1985 on the determination of the Agency or International Organization Representative who use the Object Property Tax which is not subject to tax on land and buildings.
- e) Decision of the Director General of Taxation No. KEP-251 / PJ. / 2000 on Procedures for Determination of Taxable Sale Amount Not Taxable as Calculation Basis Land and Building Tax.
- f) Decision of the Director General of Taxation No. KEP-16 / PJ.6 / 1998 on Land and Building Tax.
- g) Circular of the Director General of Taxation Number: SE-43 / PJ.6 / 2003 on the adjustment of the size of Object Sales Value of Taxable Not Taxable (NJOPTKP) PBB and change of Acquisition Value Object Tax No Tax (NPOPTKP) Tax on Acquisition of Land and Building for fiscal year 2004.
- h) Circular of the Director General of Taxation Number: SE-57 / PJ.6 / 1994 on the assertion and explanation of land and building tax exemption on Public Facilities and Social Support for Industrial Estate and *Real Estate*.

### 2.3. Taxable Sales Value (NJKP)

According to Mardiasmo (2013: 317-318) Taxable Sales Value (NJKP) is a certain amount used as the basis for calculating the UN. Sell Taxable value is calculated from a certain percentage (*assessment value*) of the actual sale value. The actual sale value of the taxable value after deducting the taxable value No Tax. Tax calculation basis is Taxable Sale Value (NJKP) are set as low as 20% (twenty percent) and as high as 100% (one hundred percent) of taxable value.

### 2.4. Procedures for payment and remittance

In the discussion book of Siti resmi (2008) procedure of payment and remittance described in several steps:

- a) Tax due based on the Income Tax Payable (SPPT) must be paid no later than six (6) months from the date of receipt of the Notice of Tax Payable by the taxpayer.
- b) Tax due based on an assessment (SKP) must be paid no later than 1 (one) month from the date of receipt of an assessment (SKP) by the taxpayer.
- c) The tax payable on the due date of payment is not paid or underpaid, subject to an administrative fine of 2% (two percent) per month of the amount not paid or underpaid, which is calculated from the due date until the date of payment for a maximum period of 24 (twenty four) months, the days are calculated one full month.
- d) Administrative fines (as referred to in number 3) plus tax debt that has not been paid or underpaid billed with STPs (STP) and must be paid no later than 1 (one) month from the date of receipt by the taxpayer STP.
- e) The amount of tax due based on the STP that is not paid on time billed with Forced letter.
- f) Finance Minister may delegate authority to the tax collection Governor I and / or Mayor Head of Level II..

## 3. Affecting Factors of Land and Building Tax (PBB) acceptance.

### 3.1. Taxpayer Awareness

Irianto (2005: 32) describes several forms of consciousness of paying taxes that encourage taxpayers to pay taxes, among others:

- (A) Awareness that the tax is a form of participation in supporting the development of the country.
- (B) Awareness that delay payment of taxes and reduction of the tax burden is very detrimental to the country.
- (C) Awareness that is set by tax laws and can be enforced.

### 3.2. The accuracy Submission SPPT

In the discussion book of Siti resmi (2013: 59) of the Tax Payable Submission Letter described in several steps:

- a. Tax due based on the Income Tax Payable (SPPT) must be paid no later than six (6) months from the date of receipt of the Notice of Tax Payable by the taxpayer.
- b. Tax due based on an assessment (SKP) must be paid no later than 1 (one) month from the date of receipt of an assessment (SKP) by taxpayer

### 3.3. Tax Collection System

According to Siti resmi (2013: 11) in the tax collection system of taxation known some of them are *official assessment system, the self-assessment system, and the withholding system*.

Meanwhile, according to Anastasia & Lilian Setiawati (2010: 1) the tax collection system in Indonesia refers to self assessment. It is tax collection system that gives authority, trust, responsibility to the taxpayer to compute, calculate, pay, and self-reported amount of tax to be paid .

### 3.4. Land and Building Tax Receipts

According to Sutejo (2008: 26) Acceptance of PBB which are always under the principal statutes indicate that the tax was a "scourge" for society despite the fact that tax reforms with the new system. This is probably due to the low awareness of the taxpayer, the level of accuracy in the delivery of the Notice of Tax Due less timely, and the collection system which is less unfavorable than the tax man.

### Conceptual Framework

Based on the above research presents a conceptual framework as follows:

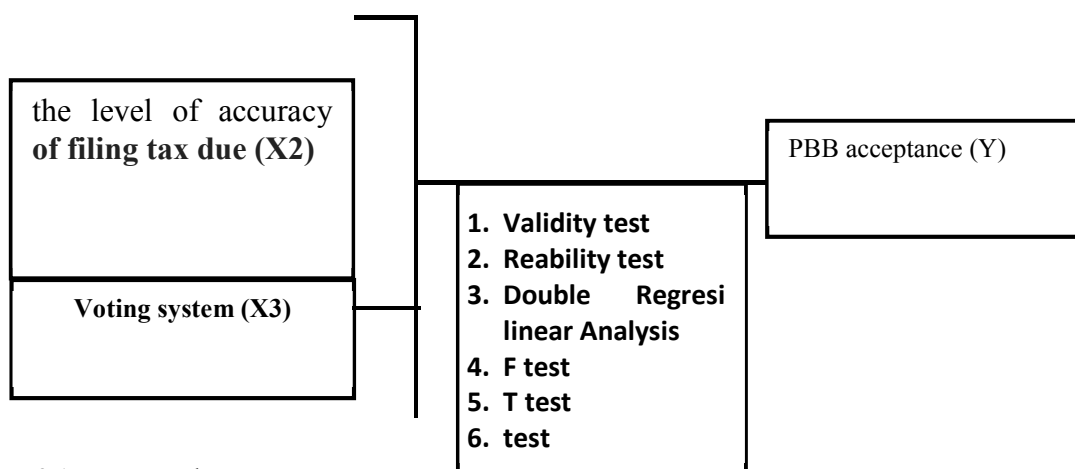


Figure 2.1: Framework

**Specification:** From the list above is explained that the independent variable is the level of awareness of the Taxpayer (X1), the level of accuracy of filing tax due (X2) , And the voting system (X3) that made the tax man will be able to influence the dependent variable, namely the increasing acceptance of Land and Building Tax (Y) in District of Sekaran - Lamongan Regency

## RESEARCH METHODS

### A. Research Approach

research approach is a research plan work that will be used in research, therefore the research plan must be established before the study is done.

This type of research used in this study is intended to obtain information about the factors that influence the acceptance of Land and Building Tax (PBB) in District of Sekaran - Lamongan Regency in depth and comprehensive. In addition, the qualitative approach is also expected to be disclosed situation and problems faced in withdrawal activities Land and Building Tax.

### B. Research Subject

In the determination of subject of this study, researchers used the term population and sample.

#### 1. Population

According to Zuhri, (20 09: 142), population is a set of subjects that have one or more of the salient features in the object unit, or in other words that the population is meant with the overall coverage area, or the characters on the subject and object which will be examined and subjected to generalize. While the population in this study were all land and building tax payer in condemnation in District of Sekaran - Lamongan Regency.

#### 2. Samples

To determine the amount of samples to be taken, Arikunto Suharsimi (2009: 102) argue that: "if the subject is less than 100, better taken all that research is the study population. further if a large number of the subjects can be taken between 10% - 15% or 20% - 25% or more ".

#### 3. Sampling Techniques

Sampling techniques According to Sugiyono (2011: 89) sampling technique to determine the number of samples in accordance with the sample size will be a source of actual data, taking into account the properties and distribution of population in order to obtain a representative sample. The sampling technique used in this research is to use:

- a. *Cluster sampling* (sampling area), the area sampling technique is used to determine when a sample of the object to be examined or the source of the data is very broad

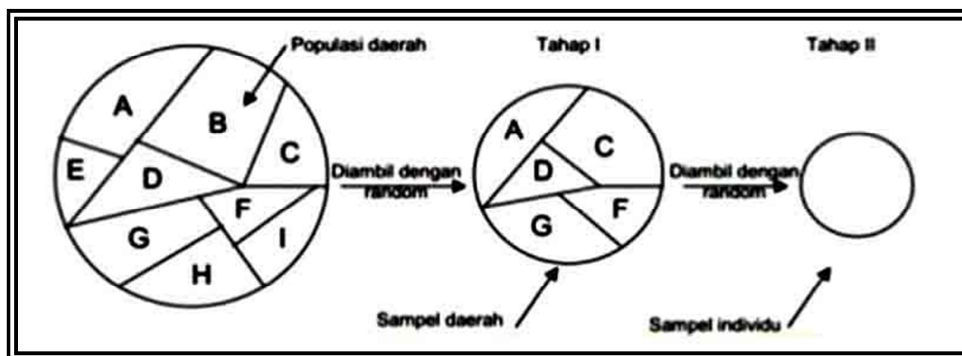


Figure 3.1: Cluster Sampling

The researchers reason use cluster sampling technique due to the extent of the study area and the large number of research objects, therefore researchers used cluster sampling for ease in collecting data at random to obtain optimal results in these studies.

- b. *Incidental sampling*, is sampling technique based on chance, that anyone who by chance / incidental to meet with researchers that can be used as a sample, if it is deemed that the person who happened to be found suitable as a source of data.

### C. Types and Sources of Data

Data used in this research is the primary data. Primary data is data that comes directly from the source data collected specifically and directly related to the problem. The primary data source in this study was obtained directly from the taxpayer land and building located in District of Sekaran - Lamongan Regency

### D. Research Instrument

In the data collection efforts of researchers use the term Questionnaire. According to Saifuddin Zuhri, (2009: 89). The method of collecting data by distributing questionnaires to the respondents to be filled and collected back, while respondents in this questionnaire is the taxpayer land and building located in District of Sekaran - Lamongan Regency.

### E. Definition of Operational Variables

Variables examined in this study are as follows:

#### 1. Independent variable (X)

Independent variable or independent variable is the variable that affect or are the cause of the change or the rise of dependent variable (dependent).

##### a. Taxpayer Awareness ( $X_1$ )

Irianto (2005: 32) describes several forms of consciousness of paying taxes that encourage taxpayers to pay taxes, among others:

- (1) Awareness that the tax is a form of participation in supporting the development of the country. Knowing this, the taxpayer to pay taxes because they are not disadvantaged in tax collection is done.
- (2) Awareness that delay payment of taxes and reduction of the tax burden is very detrimental to the country. Taxpayers to pay taxes because understand that delays the payment of taxes and reduction of the tax burden impact on the lack of financial resources which can lead to delays in development of the country.
- (3) Awareness that taxes are set by legislation and can be enforced. Taxpayers will pay for the tax payment has realized a strong legal foundation and is the absolute duty of each citizen

##### b. Delivery accuracy SPPT ( $X_2$ )

According to jatmiko (2009: 45) accuracy in the delivery of SPPT is an effort that should be done by the tax man that tax payments can be quickly carried out by the taxpayer.

##### c. Tax collection system ( $X_3$ )

Jurisdiction in question is the limit authority to do by a country in imposing tax on its citizens, so that collection is not repeated that could incriminate the person taxed. That is as follows:

- (1) Principles Shelter
- (2) Principle of Nationality
- (3) Principle Sources

1. Dependent variable (Y)

According Sugiyono (2013: 208) The dependent variable or dependent variable is the variable that affected or which become due because of the independent variables. On this study, the dependent variable is the Land and Building Tax Revenue (Y).

In this study, researchers used a likert scale to answer the questions raised about the indicators of each variable, which is expected in the way of the respondents that given five alternative answers are different from each other. Each answer was scored, in which the scoring of the answer is to use the figure as follows:

1. Strongly Disagree
2. Disagree
3. Doubtful
4. Agree
5. Strongly Agree

## F. Method of Data Analysis

The data analysis technique used in this study is using the following steps:

1. **Quantitative Analysis**

According Arikunto (2009: 90) Analysis of quantitative data is used for the data analysis in the form of numbers - the numbers and how the discussion with statistical tests. Statistical analysis used in this study is multiple regression analysis. processing the data with quantitative analysis through the stages - the following stages:

a. Editing

A few things to note in this phase are:

- 1). Suitability answers to questions
- 2). Completeness of the list of answers
- 3). Consistency of respondents

b. Coding, namely in the form of activities marking the numbers on the answer respondents received. The goal is to simplify the answer.

c. Scoring, ie activities such as research or hope in the form of numbers - numbers required in calculating quantitative hypotheses. In this study to answer the questions, the respondents who are given five alternative answers are different from each other. Each answer was scored, in which the scoring used scale Likert, while the scores of the answer is to use Figures 1 (Strongly Disagree) to 5 (Strongly Agree) for all variables:

d. Tabulation, which is a grouping of activities for the answers answers ukan sealed carefully and regularly.

2. **Data Quality Test**

a. **Validity**

Validity test is used to determine the validity of a questionnaire. A questionnaire is valid if the questions on the questionnaire able to express something that will be measured by the questionnaire. The level of validity can be measured by comparing the value of  $r$  is calculated by the value of  $R$  table for *degree of freedom* ( $df$ ) =  $n - k$  with an alpha of 0.05. If  $R$  count is greater than  $R$  table and the value of  $R$  is positive, then the item or statement is declared invalid.

b. **Reability**

Conducted to measure the consistency of the constructs or variables of the study. In the questionnaire said reliable or reliable if someone answers to questions are consistent or stable over time. A variable is said to be reliable if it has an  $\alpha > 0.60$ . Reliable measurements can be made with one shot or one-time measurement and then the results were compared with other questions or measure the correlation between answers to questions. Reliabelitas test performed with SPSS which provide the facility to measure the static test reliabelitas  $\text{Alph} (\alpha)$ .

## DISCUSSION

### Description of Respondents Data

Based on the results of research studies that have been done on 45 respondents (Taxpayer land and building) that has researchers sampled specify the criteria that are considered able to represent the whole population size, through the questionnaire, it can be deduced or picture of the characteristics of respondents who researched.

**Table 4.2: Gender**

NO	Gender	Frequency	Percentage
1	Male	31	69%
2	Female	14	31%
	Number	45	100%

source of data: primary data were processed

**2. In terms of age**

**Table 4.3: Age of Respondents**

No.	Age (years)	Frequency	Percentage
1	<30	9	22%
2	30-40	19	44%
3	40>	15	34%
	Number	45	100%

Source of data: primary data were processed

**3. Views View of Education**

**Table 4.4: Education of respondents**

No.	Education	Frequency	Percentage
1	Elementary school	5	11%
2	Junior / Senior high school	10	23%
3	High School	21	46%
4	College	9	20%
	Number	45	100%

Source of data: primary data were processed

**4. Viewed from field work**

**Table 4.5: Employment Respondent**

No.	Job	Frequency	Percentage
1	Entrepreneurial	9	20%
2	Businessman	9	20%
3	Civil servant	7	16%
4	Private	11	24%
5	Farmer	9	20%
	Number	45	100%

Source of data: primary data were processed

Table 4.5 explains that the work of the respondents did not differ significantly from the type of work that is 20.5% of entrepreneurs, entrepreneurs 19%, 17% civil servants, private sector 23%, and 20.5% farmers. This shows that the existing level of public prosperity dikecamatan now tergolong enough.



## C. Data Analysis

### 1. Validity Test

Validity test used to measure the validity of the indicators in the questionnaire study. A questionnaire as valid if the statement questionnaire able to express something that is measured by the questionnaire. Validity test performed on each variable, where the overall study variables contains 20 statements that must be answered by the respondent.

High and low validity of the instrument describes the data collected so far do not deviate from the intended picture of validity. Test the validity of eligible if  $R_{\text{arithmetic}} > R_{\text{table}}$  The results of the analysis in this research are as follows:

#### a) Variable $X_1$ (Awareness Taxpayer)

**Table 4.6: Results of Test Validity Taxpayer ( $X_1$ ) Awareness**

No.	Variables	R Count	R Table	Explanation
1	X1.1	.828	0.251	VALID
2	X1.2	.767	0.251	VALID
3	X1.3	.820	0.251	VALID
4	X1.4	.379	0.251	VALID
5	X1.5	.764	0.251	VALID
X1				VALID

Source of data: primary data were processed

Table 4.6 explains to the value of  $R_{\text{table}}$  obtained R product moment at D-2 and alpha = 5% with a value of 0.251 based on the values above, it can be concluded that all items are indicators of awareness of the Taxpayer declared invalid because the value of  $R_{\text{is}}$  bigger of  $R_{\text{table}}$  that grime of 0.251.

#### b) Variable $X_2$ (Accuracy Submission of SPPT)

**Table 4.7: Results of Accuracy Validity Test Submission SPPT ( $X_2$ )**

No.	Variables	R Count	R Table	Explanation
1	X2.1	.563	0.251	Valid
2	X2.2	.407	0.251	Valid
3	X2.3	.451	0.251	Valid
4	X2.4	.142	0.251	Valid
X2				Valid

Source of data: primary data were processed

Table 4.7 explains to the value of  $R_{\text{table}}$  obtained R product moment at D-2 and alpha = 5% with a value of 0.251 based on the values above, it can be concluded that all items are indicators of accuracy of Submission of Income Tax Payable is declared invalid because the value of  $R_{\text{count}}$  is greater than  $R_{\text{table}}$  that grime of 0.251.

#### c) Variable $X_3$ (Collection System)

No.	Variables	R Count	R Table	Explanation
1	X3.1	.639	0.251	Valid
2	X3.2	.697	0.251	Valid
3	X3.3	.582	0.251	Valid
4	X3.4	.707	0.251	Valid
5	X3.5	.637	0.251	Valid
6	X3.6	.451	0.251	Valid
X3				Valid

**Table 4.8: Results of Test Validity Collection System ( $X_3$ )**

Source of data: primary data were processed

Table 4.8 explains to the value of  $R_{\text{table}}$  obtained R product moment at D-2 and alpha = 5% with a value of 0.251 based on the values above, it can be concluded that all items are indicators of the tax collection system is valid because the value of  $R_{\text{is}}$  bigger of  $R_{\text{table}}$  that grime of 0.251.

d) **Variable Y (PBB Reception)**

**Table 4.9: Results of PBB Acceptance Validity Test (Y)**

No.	Variables	R Count	R Table	Ket
1	Y1	.489	0.251	VALID
2	Y2	.752	0.251	VALID
3	Y3	.807	0.251	VALID
4	Y4	.547	0.251	VALID
5	Y5	.625	0.251	VALID
	Y			VALID

Source of data: primary data were processed

Table 4.9 explains to the value of  $R_{table}$  obtained R product moment at D-2 and  $\alpha = 5\%$  with a value of 0.251 based on the values above, it can be concluded that all items are indicators of Revenue Property Tax is declared invalid because the value of  $R_{calculated}$  greater than the  $R_{table}$  grime of 0.251.

**2. Test Reliability**

Test Reliability is used to measure the reliability of the indicators of a variable or construct. A construct or variable said to be reliable if it gives the coefficient alpha (*Cronbach's alpha*) greater than 0.60. The criteria for reliability testing using *Cronbach Alpha* formula, namely:

- a) If the coefficient  $\alpha > 0.60$  then the item variable can be declared reliable.
- b) If the coefficient  $\alpha < 0.60$  then the variable items stated are not reliable.

Reliability testing results can be seen in the following table:

**Table 4.10: Results of test reliability**

No.	Variables	Cronbach's alpha	Alpha	Explanation
1	Awareness WP ( $X_1$ )	0.711	0.698	Reliable
2	The accuracy Submission SPPT ( $X_2$ )	0.660	0.650	Reliable
3	Collection system ( $X_3$ )	0.675	0.678	Reliable
4	PBB reception	0.661	0.655	Reliable

Source of data: primary data were processed

Table 4.10 explains that the coefficient of *Cronbach Alpha* of the variables studied showed mixed results. All items declaration of variables Taxpayer Awareness, Accuracy Submission SPPT, and Revenue Collection System land and building tax has coefficient *Cronbach Alpha* greater than 0.60.

Thus, it can be concluded that the measuring instruments used in each study variable is declared reliable.

**D. Conclusion**

Based on the analysis and discussion in the previous chapters, some conclusions can be drawn as follows:

1. The level of awareness of the taxpayer has a positive and significant impact on the land and building tax revenues in district of sekaran, Lamongan regency. This is because the value of  $t_{count}$  for  $X_1$  is 3,460, while it is known that value  $t_{table}$  is 2.020. So that it can be seen  $t_{count} > t_{table}$ . So it can be explained that  $H_0$  is rejected and  $H_1$  accepted.
2. The accuracy level Submission of Income Tax Payable has a positive and significant impact on the land and building tax revenues in district of sekaran, Lamongan regency. This is because the value of  $t_{count}$  for  $X_2$  is 11 361, while it is known that value  $t_{table}$  is 2.020. So that it can be seen  $t_{count} > t_{table}$ . So it can be explained that  $H_0$  is rejected and  $H_1$  accepted.
3. Collection of the tax system has a positive and significant impact on the land and building tax revenues in district of sekaran, Lamongan regency. This is because the value of  $t_{count}$  for  $X_3$  is 10 439, while it is known that value  $t_{table}$  is 2.020. So that it can be seen  $t_{count} > t_{table}$ . So it can be explained that  $H_0$  is rejected and  $H_1$  accepted.
4. The accuracy level Submission SPPT ( $X_3$ ) has the most dominant influence on the acceptance of the UN (Y) for  $X_3$  Have a regression coefficient of 0.681 indicates that the accuracy of Submission SPPT has the effect of 68, 1% of Revenue Property Tax greater than  $X_2$  and  $X_3$ .

## B. Future Research

1. For the government, especially local government in this case represented by sub-district governments have now expected results of the study can be used as a policy considerations relating to the collection of land and building tax.
2. Expected for the officer on duty to submit the Notice of Tax Due (SPPT) to the taxpayer further improve its performance (on time)

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