



Determinants of Land and Building Taxpayer Compliance in a Decentralized Tax System: Evidence from Denpasar City

Gede Crisna Wijaya, Ni Putu Khintan Corneliatisa², Dewa Jati Primajana³, Diah Pradnyadewi T.⁴

^{1,3,4}Fakultas Ekonomi dan Bisnis, Universitas Udayana, Indonesia

²Fakultas Ekonomi dan Bisnis, Universitas Pendidikan Nasional, Indonesia

ARTICLE INFO

Article history:

Received: 2025-08-22

Revised: 2025-09-29

Accepted: 2025-10-15

Available Online: 2025-12-29

Keywords:

SPPT; taxpayer awareness; service quality; tax sanctions; taxpayer compliance

DOI:

<https://doi.org/10.38043/jiab.v10i2.7352>

ABSTRACT

Taxpayers have the right to have their specific needs met when they participate in national development activities. Accordingly, this research aims to examine the factors influencing the compliance of Land and Building Taxpayers in Denpasar, with a particular focus on the roles of SPPT, Taxpayer Awareness, Service Quality, and Tax Sanctions, within the institutional context of the Denpasar City Regional Revenue Agency. The study covers the entire population of 192,297 active individual taxpayers in the region. To obtain respondents, purposive sampling was applied based on specific criteria, including (1) registered as an active individual taxpayer in Denpasar City, (2) having a history of paying land and building taxes, and (3) being willing to provide complete and accurate information. Using the Slovin formula with a 10% margin of error, a sample size of 100 respondents was determined, ensuring a representative and manageable cohort for detailed analysis. Multiple linear regression analysis was employed to examine the interrelationships among the variables. The results indicate that SPPT, Taxpayer Awareness, Service Quality, and Tax Sanctions all positively influence the compliance of Land and Building Taxpayers in Denpasar City. These findings emphasize the importance of these factors in enhancing taxpayer compliance.

This is an open access article under the [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license.



1. INTRODUCTION

Taxes serve as a strategic instrument for states to secure sustainable revenue while simultaneously supporting inclusive and sustainable economic development. Globally, the implementation of an effective taxation system is crucial not only for generating public funds but also for promoting fiscal justice, reducing socio-economic disparities, and enhancing the state's capacity to provide quality public services. Countries that manage taxation effectively are better equipped to finance infrastructure, education, health services, and social welfare programs, thereby fostering sustainable and equitable development.

At the national level, the Indonesian government classifies taxes into central and local taxes. Central taxes are used to finance the general needs of the state, whereas local taxes fall under the authority of regional governments to support local development and public services. One of the most significant local taxes is the Land and Building Tax (PBB). Previously under the jurisdiction of the central government, PBB is now administered by local governments in accordance with Law Number 28 of 2009 on Regional Taxes and Regional Levies, making it a primary source of local revenue that supports public service financing at the regional level. In Denpasar City, the management of PBB is regulated under Regional Regulation Number 4 of 2012, which emphasizes the strategic role of PBB as a key source of local revenue.

At the local level, the implementation of PBB in Denpasar City is overseen by the Regional Revenue Agency (BAPENDA). BAPENDA functions as the institutional facilitator for taxpayers to fulfill their fiscal obligations while also serving as the main source of local revenue for improving public service quality. However, BAPENDA data indicate a gradual decline in PBB taxpayer compliance over the past five years. This trend suggests that, despite the presence of an official taxation system, taxpayer compliance remains a critical issue that requires comprehensive analysis to inform effective policy interventions for increasing local revenue.

Several factors are believed to influence taxpayer compliance. The accuracy of the Tax Assessment Letter (SPPT) is a primary determinant. Errors in SPPT, such as incorrect names, addresses, land area, or building measurements, may create the perception that taxpayers are not responsible for the reported tax object, leading to delays or neglect in tax payments. Azizah (2021) emphasizes that accurate information in the SPPT directly affects taxpayer compliance.

In addition, taxpayer awareness plays a crucial role. Taxpayers who understand the purpose and benefits of taxation are more likely to comply, as this awareness encourages them to perceive taxes as a fundamental mechanism for financing public development and services, as well as a moral responsibility as members of society (Herlyastuti, 2018). Conversely, low awareness can result in negligence of tax obligations even when formal collection systems are in place.

Another significant factor is the quality of BAPENDA services. Delays, unresponsiveness, or lack of transparency in service provision can reduce taxpayer satisfaction and, consequently, their willingness to comply. Ma'ruf & Supatminingsih (2019) demonstrate that high-quality service, characterized by speed, accuracy, and courteousness positively influences taxpayer satisfaction and compliance. In Denpasar City, complaints regarding slow PBB payment processes highlight the need for service improvements to enhance taxpayer adherence.

Moreover, tax sanctions constitute an essential enforcement mechanism. Sanctions, categorized into administrative and criminal penalties under Law Number 28 of 2007 on General Provisions and Taxation Procedures, act as deterrents to non-compliance. Administrative sanctions may include fines or interest, while criminal sanctions involve imprisonment or heavy fines. Hambani & Lestari (2020) emphasize that consistent enforcement of sanctions reflects the effectiveness of the taxation system in promoting compliance.

Based on the foregoing, the decline in PBB taxpayer compliance in Denpasar City represents a complex phenomenon influenced by SPPT accuracy, taxpayer awareness, service quality, and the application of tax sanctions. Previous studies have yet to comprehensively examine the simultaneous effects of these factors on local taxpayer compliance. Therefore, this study aims to address this research gap by analyzing the influence of SPPT accuracy, taxpayer awareness, service quality, and tax sanctions on PBB taxpayer compliance in Denpasar City. The findings are expected to provide a foundation for strategic policies to increase local revenue and improve public service delivery.

2. METHOD

This study employs an explanatory quantitative research design aimed at analyzing the factors influencing taxpayer compliance with Land and Building Taxes (PBB) in Denpasar City. The focus of the study is on the Regional Revenue Agency of Denpasar City (BAPENDA), located at Jl. Letda Tantular No. 12, Dangin Puri Klod, East Denpasar, Bali. The selection of this institution is based on numerous complaints from taxpayers regarding discrepancies between the data recorded in the SPPT (Tax Assessment Letter) and the actual condition of the taxable objects, as well as substandard service quality, which are likely to hinder taxpayers' compliance.

The study population consists of all registered PBB taxpayers in Denpasar City for the specified year, totaling 192,297 individuals according to BAPENDA records. Data were collected using a purposive sampling technique, with respondents selected based on explicit criteria: (1) registered as individual land and building taxpayers in Denpasar City, (2) possessing a valid SPPT, and (3) having made at least one tax payment. A total of 100 respondents were selected according to these criteria. While purposive sampling was applied due to practical constraints, the study acknowledges that this method limits the generalizability of the results. To enhance methodological rigor, the selection criteria were applied systematically to ensure representativeness within the target population.

Data were collected using a structured questionnaire that employed a four-point Likert scale. The four-point scale was specifically chosen to compel respondents to express either agreement or disagreement, thereby avoiding neutral responses that could obscure data interpretation. All questionnaire items were closed-ended, facilitating standardized quantitative analysis. Reliability testing was conducted using Cronbach's Alpha, and validity testing ensured that the instrument accurately measured the intended constructs.

Data analysis was performed using multiple linear regression to examine the relationships between independent variables (SPPT accuracy, taxpayer awareness, service quality, and tax sanctions) and the dependent variable, taxpayer compliance. Prior to regression analysis, classical assumption tests including normality, multicollinearity, and heteroscedasticity were conducted to confirm the suitability of the regression model. Analyses were carried out using SPSS software for both descriptive and inferential statistics.

Ethical considerations were strictly observed, including obtaining informed consent from all participants, ensuring anonymity, and maintaining the confidentiality of respondents' data throughout the study. It is important to note a potential limitation of this study: selecting respondents who have already made at least one tax payment may introduce bias in measuring taxpayer compliance. Therefore, future studies are recommended to include a broader range of taxpayers, including those with varying levels of compliance, to improve the validity of findings related to taxpayer behavior.

3. RESULT AND DISCUSSION

Validation Testing

Instrument validity was assessed using the corrected item–total correlation method, which is appropriate for reflective measurement constructs commonly applied in behavioral and compliance studies. This method evaluates the correlation between each item score and the total score of its corresponding construct, excluding the item being tested. An item is considered valid if the corrected item–total correlation coefficient exceeds the minimum threshold of 0.30. As presented in Table 1, all questionnaire items demonstrate corrected item–total correlation values above 0.30. Therefore, it can be concluded that all measurement items are valid and capable of representing their respective constructs, namely SPPT, taxpayer awareness, service quality, tax sanctions, and taxpayer compliance.

Table 1. Instrument Validity Test

No	Variabel	Item Pertanyaan	Koefisien Korelasi	Keterangan
1	SPPT	X1.1	0.676	Valid
		X1.2	0.746	Valid
		X1.3	0.769	Valid
		X1.4	0.792	Valid
		X1.5	0.789	Valid
2	Kesadaran Wajib Pajak	X2.1	0.879	Valid
		X2.2	0.851	Valid
		X2.3	0.810	Valid
3	Kualitas Pelayanan	X3.1	0.785	Valid
		X3.2	0.794	Valid
		X3.3	0.873	Valid
		X3.4	0.859	Valid
		X3.5	0.851	Valid
4	Sanksi Perpajakan	X4.1	0.788	Valid
		X4.2	0.683	Valid
		X4.3	0.788	Valid
		X4.4	0.826	Valid
5	Kepatuhan Wajib Pajak	Y.1	0.718	Valid
		Y.2	0.772	Valid
		Y.3	0.767	Valid
		Y.4	0.813	Valid

Source: Primary Data. Processed by Researchers

Reliability Test

Table 2. Instrument Reliability Test

No	Variabel	Item Pertanyaan	Koefisien Korelasi	Keterangan
1	SPPT	X1.1	0.676	Reliabel
		X1.2	0.746	Reliabel
		X1.3	0.769	Reliabel
		X1.4	0.792	Reliabel
		X1.5	0.789	Reliabel
2	Kesadaran Wajib Pajak	X2.1	0.879	Reliabel
		X2.2	0.851	Reliabel
		X2.3	0.810	Reliabel
3	Kualitas Pelayanan	X3.1	0.785	Reliabel
		X3.2	0.794	Reliabel
		X3.3	0.873	Reliabel
		X3.4	0.859	Reliabel
		X3.5	0.851	Reliabel
4	Sanksi Perpajakan	X4.1	0.788	Reliabel
		X4.2	0.683	Reliabel
		X4.3	0.788	Reliabel
		X4.4	0.826	Reliabel
5	Kepatuhan Wajib Pajak	Y.1	0.718	Reliabel
		Y.2	0.772	Reliabel
		Y.3	0.767	Reliabel
		Y.4	0.813	Reliabel

Source: Primary Data. Processed by Researchers

Reliability testing was conducted using Cronbach's alpha to assess the internal consistency of each research variable. This method was chosen because it evaluates the extent to which items within the same variable consistently measure the same construct. As shown in Table 2, all research variables exhibit Cronbach's Alpha values exceeding the threshold of 0.60, indicating that the instruments demonstrate acceptable reliability and are suitable for further statistical analysis.

Descriptive Statistical Analysis

Table 3. Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
SPT (X1)	100	13	20	15,95	2,057
Kesadaran Wajib Pajak (X2)	100	8	12	10,05	1,336
Kualitas Pelayanan (X3)	100	10	20	16,75	2,276
Sanksi Perpajakan (X4)	100	10	16	12,74	1,606
Kepatuhan Wajib Pajak (X5)	100	10	16	13,11	1,582
Valid N (listwise)	100				

Source: Primary Data. Processed by Researchers

The descriptive statistical analysis provides an overview of respondents' perceptions toward each research variable. The results indicate that the standard deviation values are relatively smaller than their corresponding mean values, suggesting that respondents' answers tend to cluster around the average score. This condition reflects a relatively low dispersion of responses, indicating consistency in respondents' perceptions. However, it should be emphasized that a standard deviation smaller than the mean does not imply any specific form of data distribution (such as uniform or normal). Descriptive statistics merely describe the central tendency and variability of the data and do not determine the distributional shape. This interpretation applies consistently to all research variables, including SPPT, taxpayer awareness, service quality, tax sanctions, and taxpayer compliance, as summarized in Table 3.

1) SPPT Variable Notification of Tax Payable

The results of the descriptive statistical analysis indicate that the number of respondents (N) is 100, with a minimum score of 13 and a maximum score of 20 derived from a total of five statements. The mean value is 15.95, with a standard deviation of 2.057. A standard deviation that is smaller than the mean suggests that respondents' answers regarding the SPPT variable are relatively concentrated around the average value. This reflects a fairly consistent perception among respondents toward SPPT. However, this condition should not be interpreted as evidence of a uniform data distribution; rather, it merely indicates a relatively low level of response dispersion.

2) The Variable of Taxpayer's Awareness

Based on the descriptive analysis, the number of respondents (N) is 100, with a minimum score of 8 and a maximum score of 12 obtained from three statements. The mean value is 10.05, and the standard deviation is 1.336. The relatively small standard deviation indicates that respondents' perceptions of taxpayer awareness tend to be homogeneous, with no substantial variation among responses. Nevertheless, this finding reflects response consistency rather than implying that the data are uniformly distributed.

3) The Variable of Quality of Service.

The descriptive statistical results show a minimum score of 10 and a maximum score of 20 from five statements, with a mean value of 16.75 and a standard deviation of 2.276. A standard deviation smaller than the mean indicates that respondents' evaluations of service quality are relatively clustered around the average score. Accordingly, it can be concluded that respondents' perceptions of service quality are fairly consistent, without suggesting any particular form of data distribution.

4) Variable of Tax Sanction

For the tax sanctions variable, the descriptive analysis reveals that the number of respondents (N) is 100, with a minimum score of 10 and a maximum score of 16 obtained from four statements. The mean value is 12.74, accompanied by a standard deviation of 1.606. This standard deviation reflects a relatively low level of response variability and indicates consistent perceptions among respondents. However, as with the other variables, this result cannot be used to infer that the data follow a uniform distribution.

5) Variable of Taxpayer Compliance

The descriptive statistical analysis of the taxpayer compliance variable shows a minimum score of 10 and a maximum score of 16 from four statements, with a mean value of 13.11 and a standard deviation of 1.582. The relatively small standard deviation suggests that respondents perceived levels of taxpayer

compliance are fairly homogeneous. This finding indicates consistency in respondents' perceptions, but it does not demonstrate or confirm the presence of a uniform data distribution.

Normality Test

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	1,19234062
Most Extreme Differences	Absolute	0,059
	Positive	0,047
	Negative	-0,059
Test Statistic		0,059
Asymp. Sig. (2-tailed)		0,200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Primary Data. Processed by Researchers

Normality testing was conducted using the One-Sample Kolmogorov-Smirnov (K-S) test, which is appropriate for sample sizes exceeding 50 observations. As presented in Table 4, the Asymptotic Significance (2-tailed) value is 0.200, which is greater than the conventional significance level of 0.05. This result indicates that the residuals of the regression model are normally distributed.

Multicollinearity Test

The multicollinearity test results presented in Table 5 indicate that all independent variables have tolerance values greater than 0.10 and Variance Inflation Factor (VIF) values below 10. These findings confirm the absence of multicollinearity, suggesting that the independent variables do not exhibit excessive linear correlation and that the regression model is statistically reliable.

Table 5. Multicollinearity Test

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	SPPT	0,738	1,355
	Kesadaran Wajib Pajak	0,780	1,281
	Kualitas Pelayanan	0,755	1,325
	Sanksi Perpajakan	0,692	1,445
a. Dependent Variable: Kepatuhan Wajib Pajak			

Source: Primary Data. Processed by Researchers

Heteroscedasticity Test

Table 6. Heteroscedasticity Test

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	0,854	0,779		0,275
	SPPT	-0,012	0,042	-0,033	0,775
	Kesadaran Wajib Pajak	0,085	0,063	0,152	0,182
	Kualitas Pelayanan	0,046	0,038	0,142	0,220
	Sanksi Perpajakan	-0,107	0,056	-0,231	0,057
a. Dependent Variable: ABS_RES1					

Source: Primary Data. Processed by Researchers

Based on the results shown in Table 6, all independent variables exhibit significance values greater than 0.05, indicating that the regression model does not suffer from heteroscedasticity. Therefore, the assumption of homoscedasticity is satisfied, and the model is appropriate for further inferential analysis.

Multiple Linear Regression Analysis

Table 7. Multiple Linear Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,270	1,282		1,771	0,080
	SPPT (X1)	0,175	0,069	0,228	2,533	0,013
	Kesadaran Wajib Pajak (X2)	0,303	0,104	0,256	2,923	0,004
	Kualitas Pelayanan (X3)	0,139	0,062	0,200	2,251	0,027
	Sanksi Perpajakan (X4)	0,209	0,092	0,212	2,284	0,025
a. Dependent Variabel: Kepatuhan Wajib Pajak (Y)						

Source: Primary Data. Processed by Researchers

The results of the multiple linear regression analysis are presented in Table 7, from which the following regression equation is derived:

$$Y = 2,270 + 0,175X_1 + 0,303X_2 + 0,139X_3 + 0,209X_4$$

Each regression coefficient indicates the direction and magnitude of the relationship between the independent variables (SPPT, taxpayer awareness, service quality, and tax sanctions) and taxpayer compliance within the observed sample, assuming other variables remain constant.

- The constant term indicates that, when all independent variables namely SPPT (tax notification), taxpayer awareness, service quality, and tax sanctions are assumed to be zero, the taxpayer compliance variable has a baseline value of 2.270.
- Holding taxpayer awareness, service quality, and tax sanctions constant, a one-unit increase in X1 (SPPT/tax notification) is associated with an increase of 0.175 in taxpayer compliance.
- Assuming that SPPT, service quality, and tax sanctions remain constant, a one-unit increase in X2 (taxpayer awareness) leads to an increase of 0.303 in taxpayer compliance.
- Under the assumption that SPPT, taxpayer awareness, and tax sanctions are held constant, a one-unit increase in X3 (service quality) results in an increase of 0.139 in taxpayer compliance.
- Assuming that SPPT, taxpayer awareness, and service quality remain constant, a one-unit increase in X4 (tax sanctions) increases taxpayer compliance by 0.209.

Determinant Coefficient Test (R^2)

Table 8. Analysis of the Coefficient of Determination

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,657 ^a	0,432	0,408	1,217
a. Predictors: (Constant), Sanksi Perpajakan, Kualitas Pelayanan, Kesadaran Wajib Pajak, SPPT				
b. Dependent Variable: Kepatuhan Wajib Pajak				

Source: Primary Data. Processed by Researchers

As shown in Table 8, the Adjusted R^2 value is 0.408, indicating that approximately 40.8% of the variation in taxpayer compliance within the observed sample can be explained by SPPT, taxpayer awareness, service quality, and tax sanctions. The remaining 59.2% is attributable to other factors not included in this model.

Simultaneous Test (F Test)

Table 9. Simultaneous Test (F Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	107,044	4	26,761	18,063	0,000 ^b
	Residual	140,746	95	1,482		
	Total	247,790	99			
a. Dependent Variable: Kepatuhan Wajib Pajak						
b. Predictors: (Constant), Sanksi Perpajakan, Kualitas Pelayanan, Kesadaran Wajib Pajak, SPPT						

Source: Primary Data. Processed by Researchers

The results of the F-test presented in Table 9 show an F-statistic value of 18.063 with a significance level of 0.000, which is below the 0.05 threshold. This finding indicates that, within the sample under study, the independent variables jointly demonstrate a statistically significant relationship with taxpayer compliance.

Partial Test (t-Test)

Table 10. Partial Test (T-Test)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,270	1,282		1,771	0,080
	SPPT	0,175	0,069	0,228	2,533	0,013
	Kesadaran Wajib Pajak	0,303	0,104	0,256	2,923	0,004
	Kualitas Pelayanan	0,139	0,062	0,200	2,251	0,027
	Sanksi Perpajakan	0,209	0,092	0,212	2,284	0,025
a. Dependent Variable: Kepatuhan Wajib Pajak						

Source: Primary Data. Processed by Researchers

The partial test results in Table 10 indicate that SPPT, taxpayer awareness, service quality, and tax sanctions each exhibit positive and statistically significant relationships with taxpayer compliance within the observed sample, as evidenced by t-statistic values exceeding the critical threshold and significance levels below 0.05.

a) SPPT variable

The SPPT variable produced a t-value of 2.533, which exceeds the critical t-table value of 1.661, with a significance level of 0.013. This result indicates that SPPT has a positive and statistically significant effect on taxpayer compliance. Beyond statistical significance, the positive regression coefficient implies that improvements in the accuracy and clarity of SPPT information can meaningfully enhance taxpayer compliance.

b) Variable of taxpayer awareness

The taxpayer awareness variable also exhibits a positive and statistically significant effect on taxpayer compliance, with a t-value of 2.923 and a significance level of 0.004. This finding not only confirms statistical significance but also indicates a substantial practical impact, suggesting that higher levels of taxpayer awareness strongly influence compliance behavior in land and building tax obligations.

c) Variable of Service Quality

Service quality demonstrates a positive and statistically significant influence on taxpayer compliance, as evidenced by a t-value of 2.251 and a significance level of 0.027. Although the magnitude of its effect is relatively smaller than that of taxpayer awareness, the positive coefficient suggests that improvements in service quality still contribute meaningfully to enhancing taxpayer compliance.

d) Variables of Tax Sanctions

The tax sanctions variable yields a t-value of 2.284 with a significance level of 0.025, confirming a positive and statistically significant effect on taxpayer compliance. This result implies that the presence and enforcement of tax sanctions have a meaningful practical impact by reinforcing compliance through increased awareness of the consequences of non-compliance in fulfilling land and building tax obligations.

It is important to note that this study employed a purposive sampling technique, which is classified as non-probability sampling. Consequently, the statistical inference derived from hypothesis testing in this study is interpreted within an analytical or conditional inference framework, rather than as population-level generalization.

The findings are intended to explain theoretical relationships among variables within the studied context, not to make probabilistic claims about the entire population of land and building taxpayers.

4. CONCLUSION

Based on the results of the data analysis and the discussion, it can be concluded that taxpayer compliance with Land and Building Tax (PBB) in Denpasar City is positively and significantly influenced by the issuance of the Tax Due Notification Letter (SPPT), taxpayer awareness, service quality, and tax sanctions. The issuance of SPPT shows a positive regression coefficient of 0.228, with $t_{\text{calculated}} = 2.533 > t_{\text{table}} = 1.661$ and a significance value of 0.013 (< 0.05). This indicates that improvements in the accuracy, clarity, and distribution of SPPT are associated with higher levels of taxpayer compliance, demonstrating both statistical significance and practical relevance in encouraging taxpayers to fulfill their tax obligations.

Furthermore, taxpayer awareness has a positive and significant effect on compliance, as indicated by a regression coefficient of 0.303, $t_{\text{calculated}} = 2.923 > t_{\text{table}} = 1.661$, and a significance value of 0.004 (< 0.05). This finding suggests that higher levels of understanding, knowledge, and awareness regarding tax obligations play a crucial role in shaping compliant behavior. Compared to other variables, taxpayer awareness shows the strongest influence, highlighting the importance of continuous education and socialization programs to improve Land and Building Tax compliance.

Service quality provided by the Regional Revenue Office of Denpasar City also has a positive and statistically significant effect on taxpayer compliance, with a regression coefficient of 0.139, $t_{\text{calculated}} = 2.251 > t_{\text{table}} = 1.661$, and a significance value of 0.027 (< 0.05). This result implies that improvements in service delivery—such as clarity of information, responsiveness, and professionalism of tax officers—can encourage taxpayers to comply with their tax obligations, although the magnitude of this effect is relatively moderate compared to taxpayer awareness and SPPT issuance.

In addition, tax sanctions exhibit a positive and significant relationship with taxpayer compliance, as reflected by a regression coefficient of 0.209, $t_{\text{calculated}} = 2.284 > t_{\text{table}} = 1.661$, and a significance value of 0.025 (< 0.05). This finding indicates that clear and consistently enforced tax sanctions increase taxpayers' awareness of the consequences of non-compliance and contribute to more disciplined and timely fulfillment of Land and Building Tax obligations.

Overall, SPPT issuance, taxpayer awareness, service quality, and tax sanctions collectively demonstrate positive and statistically significant contributions to taxpayer compliance with Land and Building Tax in Denpasar City within the studied sample. While all variables are statistically significant, the practical implications suggest that efforts to improve compliance should not rely solely on enforcement mechanisms, but also emphasize administrative accuracy, service quality enhancement, and taxpayer education. Consequently, taxpayers are expected to improve their awareness by making timely payments and understanding the role of taxes in regional development, while the Regional Revenue Office of Denpasar City can use these findings as a basis for policy formulation, including expanding online payment facilities across banks, improving service quality and responsiveness to taxpayer concerns, and strengthening the implementation and socialization of tax sanctions in accordance with prevailing regulations.

5. REFERENCES

- Akbar, M.A., Sebrina, N., & Taqwa, S. (2019). Pengaruh Kesadaran Wajib Pajak, Sanksi Administrasi dan Pengetahuan Pajak terhadap Kepatuhan Wajib Pajak Generasi Millennial (Studi Empiris pada Wajib Pajak Kota Padang). *Jurnal Eksplorasi Akuntansi*, 1(1) Seri C, 306-319.
- Anggraeni. (2017). Pengaruh Kesadaran Wajib Pajak, Lingkungan Wajib Pajak, Sikap Religiusitas Wajib Pajak dan Kemanfaatan NPWP Terhadap Kepatuhan Wajib Pajak (Studi Empiris Pada Wajib Pajak Orang Pribadi Yang Terdaftar Di KPP Pratama Klaten). *Jurnal Akuntansi dan Investasi*, 15(1), 1-25.
- Azizah, N. (2021). Pengaruh Surat Pemberitahuan Pajak Terutang, Pengetahuan Perpajakan, Pendidikan dan Pendapatan Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi dan Bangunan (Studi Pada Wajib Pajak Bumi dan Bangunan Desa Tanjungsari Kec. Jenangan Kab. Ponorogo. Universitas Muhammadiyah of Ponorogo.
- Beloan, B., Mongan, F.F.A., & Suryandari, A. (2019). Eksplorasi Pemaknaan Pelaporan SPT Tahunan PPH 21 Dari Kacamata Wajib Pajak Orang Pribadi (Studi Fenomenologi Wajib Pajak Orang Pribadi Pada KPP Pratama Makassar Utara). *Jurnal Riset Akuntansi (JUARA)*, 9(2), 23-30.
- Cahayani, M., Wahyuni, A., & Yasa, P. (2018). Pengaruh Penerimaan SPPT, Moralitas Pajak dan Tingkat Penghasilan Terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kabuapten Badung. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, Vol. 9 No. 1, 2614-1930.

- Dandy, S. (2017). Pengaruh Jumlah Surat Pemberitahuan Pajak Terutang, Niali Jual Objek Pajak dan Tunggalan Pajak Terhadap Penerimaan Pajak Bumi dan Bangunan di Kabupaten Kulon Progo. UAJY, 14.
- Dewi, A. K. R. P., Darmita, M. Y., & Wiwekandari, N.M. (2021). Pengaruh Kualitas Pelayanan, Sanksi Pajak , dan Pengetahuan Wajib Pajak Terhadap Wajib Pajak Bumi dan Bangunan (Studi Kasus pada Wajib Pajak Bumi dan Bangunan di Badan Pendapatan Daerah Kota Denpasar). Journal Reaserch of Accounting (JARAC), 14-38.
- Ghozali, Imam. (2018). Aplikasi Analisis Multivariate dengan Program IBM SPSS 25. Badan Penerbit Universitas Diponegoro: Semarang.
- Hambani, S., & Lestari, A. (2020). Pengaruh Penyuluhan Pajak, Surat Pemberitahuan Pajak Terutang (SPPT), Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan. Jurnal AKUNIDA, 6 Nomor 1, 1-12.
- Hapsari, A., & Kholis, N. (2020). Analisis Faktor-Faktor Kepatuhan Wajib Pajak UMKM di KPP Pratama Karangayar. Reviu Akuntansi dan Bisnis Indonesia 4(1), 56-67.
- Hardiansyah, H. (2011). Kualitas Pelayanan Publik Konsep, Dimensi, Indikator dan Implementasinya. Yogyakarta: Gava Media.
- Herlyastuti, N. (2018). Pengaruh Kesadaran Wajib Pajak, Pengetahuan Perpajakan Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan Di Kota Malang. Jurnal Ilmiah Mahasiswa Fakultas Ekonomi dan Bisnis, Vol 7, No 1. Universitas Brawijaya.
- Hidayat, I., & Gunawan, S. (2022). Kesadaran Wajib Pajak, Sanksi Perpajakan dan Kualitas Pelayanan Perpajakan terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Bumi dan Bangunan. MANAZHIM, 4(1), 110-132.
- Indrayani, M. M., Mahaputra, I. N. K. A., & Sudiartana, I.M. (2022). Pengaruh Kesadaran Wajib Pajak, Sosialisasi Perpajakan, Sanksi Perpajakan, dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak. Jurnal Kharisma, 2716-2710.
- Khoiroh., N. (2017). Pengaruh Sanksi, Sosialisasi, dan Pendapatan Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi dan Bangunan di Desa Gandaria. Jakarta. UIN Syarif Hidayatullah.
- Listiyowati., Indarti, I., Wijayanti, F., & Setiawan, F. A. (2020). Kepatuhan Wajib Pajak UMKM di Masa Pandemi Covid-19. Jurnal Akuntansi indonesia10 (01), 41-59.
- Ma'ruf, M. H., & Supatminingsih, S. (2019). Pengaruh Kesadaran, Tingkat Pemahaman, Pelaksanaan Sanksi dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi dan Bangunan. STIE AAS.
- Mardiasmo. (2018). Perpajakan Edisi Revisi. Yogyakarta: Andi.
- Mulyani, A. D. (2020). Pengaruh Reformasi Administrasi Perpajakan Dan Kualitas Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Orang Pribadi Profesi Dokter Dengan Preferensi Risiko Sebagai Pemoderasi. 1-8.
- Siahaan, S & Halimatusyadiah, H. (2019). Pengaruh Kesadaran Perpajakan, Sosialisasi Perpajakan, Pelayanan Fiskus, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. Jurnal Akuntansi, 8(1), 1-4.
- Sugiyono. (2018). Metode Penelitian Kuantitatif, Kualitatif, dan R&D (Ke 26). Bandung: Alfabeta.
- Suliyanto. (2018). Metode Penelitian Bisnis. Yogyakarta: C.V Andi Offset.
- Suryani, R. E. (2022). Pengaruh Sosialisasi Pemerintah, Sanksi Pajak, Kesadaran Wajib Pajak dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi dan Bangunan (Rw 4 Simo Mulyo Baru Kota Surabaya). Jurnal Mitra Manajemen (JMM Online) Vol. 6, No. 1, 39-52.
- Utama, I. G. (2018). Statistik Penelitian Bisnis dan Pariwisata. CV. Andi Offset.