THE INFLUENCE OF CAMAT LEADERSHIP ON COMMUNITY AWARENESS IN PAYING LAND AND BUILDING TAXES IN CIBEUREUM DISTRICT, SUKABUMI CITY

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ABSTRACT

The title of this research is "The Influence of Subdistrict Head Leadership on Community Awareness in Paying Land and Building Taxes in Cibeureum District, Sukabumi City". The aim of this research is to determine the influence of the sub-district head's leadership on community awareness in paying land and building taxes. This research method uses quantitative with an associative approach. The sampling technique in this study used a probability sample with a random sample, namely taxpayers in Cibeureum District, Sukabumi City, totaling 100 respondents. In analyzing the data in this study, a simple linear analysis test was used. The results of this research are based on the results of hypothesis testing, the sub-district leadership variable influences the community awareness variable by 0.525 or 52.5%. Based on the research results, it is known that the correlation coefficient test obtained a positive correlation value of 0.725, which shows closeness to the strong category. This means that the influence of the sub-district head's leadership on public awareness in paying land and building taxes is 52.2%, while 40.8% is influenced by other factors not examined in this research.

Keywords: *Leadership, Community Awareness in Paying Land and Building Taxes*

A. INTRODUCTION

The implementation of development in the regions is an important part of national development which is based on the principle of regional autonomy in accordance with the implementation which makes people in the regions independent in carrying out their development as stated in the *Undang-Undang Nomor 9 Tahun 2015* concerning the second amendment to the *Undang-Undang Nomor 23 Tahun 2014* concerning Regional Government. (Furthermore the

Undang-Undang Nomor 9 Tahun 2015 concerning Regional Government). As autonomous regions, regions have the authority and responsibility to carry out development based on the principles of openness, community participation, and paying attention to potential and justice.

In an organization, leaders have a large and strategic role. The goals of an organization will be achieved if its leaders have adequate competence to manage various resources. Leadership is the activity of influencing people to work together to achieve goals. Effective government leadership is required to have the ability to encourage society to participate in development. If this is realized, it will encourage the achievement of government performance in providing services to the community. A leader in a region is expected to be a person who can influence the community to obey their obligations as citizens. Good management in an organization is very dependent on leadership in carrying out the functions of planning, organizing, coordinating and controlling, including sub-district offices. The sub-district is led by the Camat. The existence of the sub-district head as *a leader* in a government organization is highly expected to build motivation among his subordinates and build employee confidence that they are needed.

In accordance with the *Keputusan Menteri Dalam Negeri Nomor 158 Tahun 2004* concerning guidelines for sub-district organizations with the Decree of the Minister of Home Affairs article 2 paragraph (2) Sub-districts have the position of coordinator of government administration in their working area, are subordinate to and responsible to the Regent/Mayor. In accordance with the statement above, the implementation of land and building tax collection involves many relevant officials in the regions, including Village Heads, District Heads, District Heads and Governors. These officials are directly involved in implementation such as data collection/assessment and land and building tax collection.

One of the state revenues that supports development is Regional Original Income. Original Regional Revenue aims to give authority to regional governments to fund the implementation of regional autonomy in accordance with regional potential. Regional original income, hereinafter referred to as *PAD*, consists of Regional Tax results, Regional Levy results, results of management of separated regional assets and legitimate regional income consisting of interest income, current account services, proceeds from the sale of non-separated regional assets.

Land and Building Tax is a tax levied on land and buildings that provide benefits and socio-economic position for people or entities. Land and Building Tax has great potential to support regional income to implement regional autonomy and development. The main purpose of land and building tax is to finance the implementation of regional autonomy and increase regional independence. Land and building tax is a source of state finances and its collection is based on law, this means that tax collection has been mutually agreed between the government and the community.

Land and building tax as a source of domestic revenue is a potential sector which is then utilized by the government to build facilities and infrastructure for the public interest. Considering how important the role of participation is in covering state financing, public awareness is required to pay land and building

taxes. However, in reality there are still many obstacles faced in collecting it, as explained in the graphic below.

Graph 1
Realization of land and building tax revenues in Sukabumi City in 2021-2023
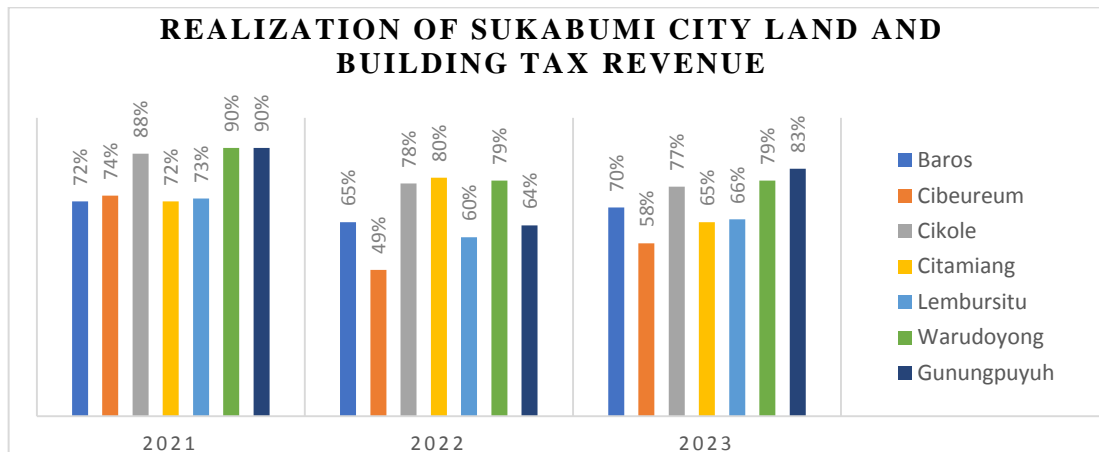
Source: *UPT Property Tax Sukabumi City*

Based on the graph above, the realization of land and building tax revenue in Sukabumi City, which consists of 7 sub-districts, has not yet reached the target. It is recorded that in Cibeureum District, the realization of land and building tax revenues in 2022-2023 is at the lowest position compared to 7 other sub-districts. In 2021, out of 15,000 taxpayers with a tax assessment amount of IDR. 1,122,506,000.00 is only 74% paid by taxpayers and is in 4th position. In 2022 the realization of land and building tax revenues in Cibeureum District will decrease to 7th position with a target of Rp. 2,236,799,000.00 only 49% was collected and in 2023 the realization will increase by 9% to 58%, but remains at the lowest position compared to other sub-districts. This shows that public awareness in paying land and building taxes is still very lacking.

The leadership role of the sub-district head is very important as a leader in the community as a regional head to be able to utilize the potential of land and building taxes in his area and to be able to motivate and be able to communicate well with officials and the community so that he can be a driving force for the community as taxpayers so that they can influence public awareness of paying land and building taxes.

To further focus this research regarding the influence of the sub-district head's leadership on public awareness in paying land and building taxes, the researchers took Cibeureum District as the research location. Based on the explanation that has been described, researchers are interested in conducting research on "The Influence of Subdistrict Head Leadership on Community Awareness in Paying Land and Building Taxes in Cibeureum District, Sukabumi City"

B. LITERATURE REVIEW
Public Administration

According to (Mufiz, 2014) Public Administration is a multidisciplinary, interdisciplinary and transdisciplinary science. As a branch of administrative science, public administration uses all theories, concepts and analysis applicable in administrative science. Public Administration also utilizes theories and concepts applicable in several branches of social science, such as political science, economics, psychology, cultural anthropology, and sociology.

The scope or scope of Public Administration is very complex depending on the development of needs faced by society. According to (Pasolong, 2008), there are eight scopes of public administration, namely, (1) public policy, (2) public bureaucracy, (3) public management, (4) leadership, (5) public service, (6) state civil service administration, (7) performance and (8) public administration ethics.

Leadership

According to (Hutahean, 2021) in his book Philosophy and Theory of Leadership defines leadership as the ability to influence other people, subordinates or groups as well as the ability to direct the behavior of subordinates or groups. Leadership is the art of influencing other people to cooperate based on the person's ability to guide others in achieving the group's desired goals.

The use of various approaches or perspectives on leadership, apart from giving birth to various definitions of leadership, also gives birth to various leadership theories. Each approach used gives rise to various leadership theories. According to Rivai and Mulyadi (2012: 133), leadership basically involves other people, involves an unequal distribution of power between the leader and group members, mobilizes abilities by using various forms of power to influence the behavior of subordinates, and concerns values.

Transformational Leadership Style

According to Bass and Avolio (1994), transformational leadership style is the interaction of a leader with his subordinates which is characterized by the influence of the leader to change the behavior of his subordinates into someone who feels capable and motivated as an effort to achieve high and quality organizational goals.

The concept of transformational leadership was first put forward by James McGregor Burns. In relation to transformational leadership, Bass and Avolio (1994) in Saladin (2015:49-50) say the following: *"Transformational leaders transform the personal values of followers to support the vision and goals of the organization by fostering an environment where relationships can be formed and by establishing a climate of trust in which visions can be shared"* . Furthermore, operationally Bernard Bass defines transformational leadership as follows: *"Leadership and performance beyond expectations".* Meanwhile, Tracy and Hinkin (Gill et al, 2010) define transformational leadership as follows: *"The process of influencing major changes in the attitudes and assumptions of organization members and building commitment for the organization's mission or objectives".* So, transformational leadership, the term transformational stems from the word to transform, which means to transform or change something into a different form. A transformational leader must be able to optimally transform

organizational resources in order to achieve meaningful goals in accordance with predetermined targets. The resources referred to are human resources, facilities, funds and external factors of the organization.

On the other hand, two meta-analyses show that transformational leadership is actually common and effective in public organizations (Dumdum et al., 2002, cited in Wright and Pandey, 2009)

(Bass, B. M., & Avolio, 1994) in (Suwatno and Priansa 2011) put forward 4 dimensions of transformational leadership known as the "4I" concept in 1994. Transformational leadership consists of two combinations of words, namely, leadership which own meaning as somebody who direct and coordinating, also transformational which comes from the word *to* transform means change One form to form Which other. So that If interpreted leadership transformational is leadership Which must capable for turning an idea into reality or turning a concept into action real.

Dimensions leadership obeys Bass and Avolio (1994) are:

1. Idealized influence, leader must become example Which Good that his followers can follow, so that it will generate respect and believe to the leader.
2. Inspirational motivation, leaders must be able to provide motivation, and target which clear for achieved by his followers.
3. Intellectual simulation, leader must capable stimulate his followers for bring up ideas and ideas new, Leaders must also let their followers become problem solvers And give innovations new under his guidance.
4. Individualized consideration, leader must give attention, listen to complaints, and understand the needs of his subordinates. Entire dimensions the If held with Good so will help in maximizing role leader in organization. Leader expected can increase performance his followers with give motivation and stimulating idea creative, notice subordinates and need specifically, Also Can become leader Which nature protect as well as someone who can respected by all over his followers.

Property Tax

According to the Directorate General of Taxes, land and building tax is a material tax in the sense that the amount of tax payable is determined by the condition of the object, namely land or land and buildings. According to Siahaan (2013:553) Land and building tax is a tax on land or buildings owned, controlled or utilized by individuals or entities, except for areas used for plantation, forestry and mining business activities.

Subjects subject to land and building tax are individuals or entities who actually have rights to land, own buildings, control buildings, or obtain benefits from land and buildings. While the object of land and building tax is land or buildings owned or controlled which must be taxed, the object of land and building tax includes fields, rice fields, land, gardens, yards and mines. Meanwhile, building tax objects in the property tax include residential houses, toll roads, swimming pools, business buildings.

Factors that Influence Public Awareness in Paying Land and Building Taxes

Factors that influence people in paying land and building taxes according to Tarmudji (20 0 1: 26) are as follows:

1. Social structure of society
    a. Environmental and cultural wealth is related to people's mindset
    b. Level of education and knowledge regarding the purpose of land and building tax
2. Officer's attitude towards collection
    a. How officers behave to inform the public about their obligation to pay contributions to the public budget.
    b. The attitude of officers in providing services to taxpayers during the payment process
3. Government services
    a. The government is trying to socialize land and building taxes
    b. Treating taxpayers fairly and adjusting to people's ability to pay
4. Penalty
    a. Taxpayer knowledge about sanctions
    b. Apply sanctions firmly and fairly

C. METHODS

This research uses quantitative methods with an associative approach. Researchers will research using an associative approach to see the influence of variable X (leadership) on variable Y (community awareness). The population in this study were all taxpayers in Cibeureum District, Sukabumi City. The sampling technique used in this research is probability sampling with the *Simple random sampling technique. Sampling* is called simple because sampling from the population is carried out randomly without paying attention to the strata in the population. The sample obtained in this research was 100 taxpayer respondents.

Data collection techniques were carried out in this research by means of observation, interviews, documentation, and distributing questionnaires. Furthermore, the research instrument is in the form of a questionnaire with Likert scale measurements used to measure attitudes, opinions and perceptions. Data processing in this research was carried out using IBM Statistics 25. In analyzing the data, the first thing to do was test the validity and reliability of the research questionnaire to obtain appropriate and consistent research results. Because this research is associative research, data analysis was carried out using the correlation coefficient test, determinant coefficient test, and simple linear regression analysis.

Data analysis measures the strengths and weaknesses of the relationship between sub-district leadership and community awareness using the correlation coefficient test. To determine the magnitude of the influence of the independent variable (X) on the dependent variable (Y), it is determined using the coefficient of determination. Then, to find out the approximate relationship between the independent variable (X) and the dependent variable (Y), it is determined using an equation with the formula $Y = a + BX$

D. EXPLANATION

Researchers will explain the characteristics of research respondents based on gender and age. The respondents of this research are taxpayers in Cibeureum

District, Sukabumi City. The description of the characteristics of the respondents in this study is as follows:

Table 1. Characteristics of Research Respondents

No	Characteristics	Total	Percentage
1	Gender		
	Man	92	92%
	Woman	8	8%
2	Age		
	20-30	17	17%
	31-41	20	20%
	42-52	30	30%
	53-63	33	33%

Source: *(Processed by researchers, 2024)*

Based on table 1 above, it is known that there were 92 male respondents (92%), while there were 8 female respondents (8%). From the data above, it can be seen that the majority of respondents were male as taxpayers in Cibeureum District, Sukabumi City, namely 92 people (92%). Furthermore, the characteristics of respondents based on age from the results of the analysis showed that respondents aged 20-30 years were 17 respondents (17%), respondents aged 31-41 years were 20 respondents (20%), aged 42-52 years were 30 respondents (30 %), the majority of respondents were dominated by those aged 53-63 years with 33 respondents or (33%).

Leadership of the sub-district head in Cibeureum District, Sukabumi City

Leadership is the activity of influencing people to work together to achieve goals. In an organization, the role of a leader is very large and strategic in running the wheels of the organization . Organizational goals will be achieved if the leader has adequate ability to manage resources. In this study, researchers measured the level of leadership using the transformational leadership theory proposed by Bass and Avolio (1994). According to Bass And Avolio (1994), transformational leadership is known as the 4I concept, namely idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration.

Based on the accumulated value of respondents' responses to the sub-district leadership variable statements in Cibeureum District, Sukabumi City, the results are as follows:

Table 2. Accumulated Responses to Subdistrict Leadership Variables in Cibeureum District, Sukabumi City

No	Dimensions	Indicator	Score	Total Score
1	Idealized Influence	1. Respect from subordinates	418	1229
		2. Be a role model	408	

		3. Become a driver	403	
2	Inspirational Motivation	4 . Motivating	399	1219
		5 . Achievement of objectives	409	
		6. Ability to influence	411	
3	Intellectual Stimulation	7 . Creative	398	1187
		8 . Problem solving	392	
		9.Innovative	397	
4	Individual Consideration	10. Create a good work environment	408	1241
		11. Give individual attention	423	
		12. Coach and become a mentor	410	
Total score				4876

Source: (Processed by researchers, 2024)

Based on the data obtained in table 2, the highest total score is in the Individual consideration dimension of 1,241. and the lowest dimension score is in the intellectual stimulation dimension with a total score of 1,187. From the four dimensions above, the level of sub-district leadership in Cibeureum District, Sukabumi City is explained as follows

$$\frac{\text{Achieved score}}{\text{Expected score}} \times 100$$

$$\frac{4{,}876}{6{,}000} \times 100$$

$$= 81.2\%$$

Table 3. Measurement Scale and Classification

Measurement (%)	Criteria
≤20%	STS / Very Low
21% - 40%	TS / Low
41% - 60%	RG / Medium
61% - 80%	ST / High
81% - 100%	SS / Very Tall

Source*: (Sugiyono, 2021)*

Based on the calculation results, the data obtained was 81.2% of the sub-district head's leadership in Cibeureum District, Sukabumi City, based on table 5 regarding the measurement scale and classification of sub-district leadership variables in Cibeureum District, Sukabumi City, it is included in the very high category.

It can be interpreted that the leadership of the sub-district head in Cibeureum District, Sukabumi City is very good. Judging from the results of respondents regarding the dominant leadership style, they agree with the behavior of leaders who always care about paying individual attention to the development of the abilities of their subordinates and can pay attention to the community, especially in order to increase public awareness of their obligation to pay land and building taxes.

Public Awareness in Paying Land and Building Taxes

Awareness is a part of the attitude or behavior to know or understand, obey and comply with existing laws and regulations. Awareness can also be interpreted as an attitude of knowing, understanding and obeying the customs that apply in society (Supriyanto & Wahyudi, 2017). In measuring the level of public awareness in paying land and building taxes in Cibeureum District , Sukabumi City using 4 indicators, including the social structure of society, the attitude of officers in collecting land and building taxes, government services, and sanctions.

Table 4. Accumulated Responses to Public Awareness Variables in Cibeureum District, Sukabumi City

No	Dimensions	Indicator	Score	Total Score
1	Social Structure of society	13. Ability	384	790
		14 . Knowledge	406	
2	Officer's attitude in collecting taxes	15. The way officers behave	403	811
		16. Good communication	408	
3	Government services	17. Socialization	402	817
		18 . Good service	415	
4	Penalty	19. Taxpayer knowledge about sanctions	424	857
		20. Implementation of sanctions firmly and fairly	433	
Total score				3275

Source*: (Processed by researchers, 2024)*

Based on the data obtained in table 4 above, the highest approval score for the community awareness variable is found in the indicator of applying sanctions firmly and fairly in the sanctions dimension with a total score of 433. And the lowest total score is found in the social structure dimension of society in the capability indicator with a total score of 384.

Meanwhile, the highest dimension score, namely 857, is in the sanctions dimension, and the lowest dimension score is 790 in the social structure dimension of society. From the four dimensions above, the level of public awareness in paying land and building taxes in Cibeureum District, Sukabumi City can be described as follows.

$$\frac{\text{Achieved score}}{\text{Expected score}} \times 100$$

$$\frac{3275}{4000} \times 100$$

$$= 81.8\ \%$$

The results of the research obtained data of 81.8% regarding public awareness in paying land and building taxes in Cibeureum District, Sukabumi City. Based on table 3 regarding the measurement scale and classification, the community awareness variable in Cibeureum sub-district, Sukabumi City is included in the very high category. It can be interpreted that public awareness in paying land and building taxes in Cibeureum District is very good, it can be seen from the results of respondents with the highest scores on the dimensions of sanctions applied by the government. Sanctions for the community are a means of controlling the community so that they remain compliant with regulations, the community knows that the sanctions applied by the government have been implemented firmly and fairly, so to avoid these sanctions the community is aware that they will carry out their obligation to pay taxes so that they are not subject to sanctions imposed by the government.

The Influence of Subdistrict Head Leadership on Public Awareness in Paying Land and Building Taxes in Cibeureum District, Sukabumi City

This research uses associative research, so data analysis is carried out using correlation coefficient tests, determination coefficient tests, and simple linear regression analysis. Researchers will use the correlation coefficient test to measure the strength of the relationship between variables. Researchers used the product moment correlation formula to test the hypothesis of the relationship between sub-district head leadership and public awareness in paying land and building taxes in Cibeureum District, Sukabumi City. The following results were obtained.

Table 5 Correlation Coefficient Test
Correlations

		Leadership	Awareness
Leadership	Pearson Correlation	1	,725 [**]
	Sig. (2-tailed)		,000
	N	100	100
Awareness	Pearson Correlation	,725 [**]	1
	Sig. (2-tailed)	,000	
	N	100	100

[**]. Correlation is significant at the 0.01 level (2-tailed).
Source: *(Processed by researchers, 2024)*

The results of IBM Statistics SPSS 25 calculations show that the strength of the relationship between the independent variable (X) and the dependent variable (Y) is positive at 0.725. So, to determine the strength of the relationship between research variables, you can use the following correlation interpretation criteria

Table 5 Interpretation of Correlation Coefficients

Relationship Level Coefficient Interval	
0.00 – 0.199	Very Low
0.20 – 0.399	Low
0.40 – 0.599	Medium
0.40 – 0.799	Strong
0.80 – 1,000	Very Strong

Source*: (Sugiyono, 2021)*

Based on the interpretation table above, it can be seen that the strength of the relationship between sub-district leadership and community awareness in Cibeureum District, Sukabumi City obtained a positive value of 0.725 with the level of relationship in the strong category. The magnitude of the influence of the sub-district head's leadership on public awareness in paying land and building taxes in Cibeureum District, Sukabumi City was carried out using the coefficient of determination test (R2).

Table 6 Determination Coefficient Test
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,725 [a]	,525	,520	4.36204

a. Predictors: (Constant), Leadership
Source*: (Processed by researchers, 2024)*

Based on table 6 above, it can be seen that the coefficient of determination is 52%. This means that the leadership of the sub-district head has an influence of 52% on public awareness in paying land and building taxes and the remaining 48% is influenced by factors other than the leadership of the sub-district head which were not examined in this research. In this research, to determine the direction of the relationship between variable X (Leadership) and variable Y (Public Awareness) it is determined using a simple linear regression equation with the formula $Y = a = BX$. The results of simple linear regression testing using IBM SPSS 25 can be seen in the following table

Table 7 Simple Linear Regression Analysis Test
Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	Q	Sig.
1	(Constant)	8,516	2,370		3,594	,001
	Leadership	,496	,048	,725	10,409	,000

a. Dependent Variable: Awareness
Source*: (Processed by researchers, 2024)*

Based on the table above, the results of a simple linear regression analysis obtained are 8,516 + 0.496 The results of this research are in line with the opinion of Nurmalia Gani, Burhanuddin (2024) that higher levels of leadership will create public awareness of paying taxes well.

E. CONCLUSION

Based on the results of the research and discussion, it can be concluded that the hypothesis proposed in this research, namely that there is a positive and significant influence from the sub-district head's leadership on public awareness in paying land and building taxes in Cibeureum District, Sukabumi City, can be accepted. The results of the research show that the influence of the sub-district head's leadership on people's awareness of paying land and building taxes is 52%. This value was obtained from analysis of the coefficient of determination of the regression model which was obtained at 0.496. This value shows the magnitude of the influence of 52% and the rest is influenced by other factors not explained in this research. Then, based on the correlation coefficient test, it is known that the leadership variable on public awareness in paying land and building taxes in Cibeureum District has a high level of relationship of 0.725. Thus, it can be concluded that the better the leadership pattern implemented in Cibeureum District, the better the public's awareness of paying land and building taxes so that tax revenues in the region will increase.

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