ABSTRACT

Land and building tax is one of revenue source of Surabaya city’s government. Since 2011, the implementation of land and building tax collection have been delegated from central government to Surabaya city’s government. However, the implementation of land and building tax collection of Surabaya city faced any constraints and it made the realization of land and building tax revenue did not achieved the target. One of the problems is tax arrears, these tax arrears are not just happened when Surabaya city’s governement took the responsibility of the collection procedure, however the tax arrears inherited from the central government also worsen the problems. This problem lead to ineffectiveness of Surabaya city’s government in collecting the local income and not to get the shared revenue from central government.

Based on those conditions, this study will assess the factors of perception on taxpayer, motivation and attitude to reveal what problem may cause the tax arrears in recent years. The analysis uses qualitative explorative approach using phenomenology methods which sample are taxpayer of Dukuh Pakis and Sukolilo district, Surabaya city in certain criteria.

The research findings are concluded the perception of taxpayers in Dukuh Pakis and Sukolilo district is negative. The negative perception of taxpayers lead to the low motivation and bad attitude of taxpayers, however the experience of taxpayers do not influence the taxpayer’s perception. The tax arrears problem also caused by unsynchronized data of taxpayers and tax officer, so it may conclude that there is a corruption indication.

Keywords: taxpayer perception, motivation, attitude, land and building tax collection.