Increasing Public Awareness of Information on Billboards about The Exemption of Land and Building Taxes Fines in Sidoarjo Regency

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ABSTRACT

This research comprehensively examines the effectiveness of billboard media as a communication tool for increasing public awareness of the Property Tax (PBB) fine forgiveness program in Sidoarjo Regency, Indonesia. Employing a robust quantitative research methodology, the study involved a survey of 100 taxpayers and utilized the Communication Response Index (CRI) model to assess various stages of communication effectiveness. The findings reveal that billboards demonstrate remarkable efficacy in the initial stages of communication, successfully generating high levels of public awareness (88%), fostering clear comprehension of the program's details (79%), and stimulating significant public interest (63%). These results strongly corroborate the central hypothesis that the strategic deployment of billboard media significantly enhances the public's awareness of the PBB fine forgiveness initiative.

However, the study also meticulously identified a critical limitation: while billboards excel at informing and engaging, their direct influence on converting this initial engagement into concrete taxpayer intention (48%) and subsequent action (30%) is notably less pronounced. This suggests that the decision to act on tax obligations is influenced by a more intricate interplay of factors beyond mere exposure to billboard messages. Despite this observed gap in direct action conversion, the broader PBB fine forgiveness campaign, which incorporated billboards as a key communication channel, demonstrably achieved overall success. Actual PBB payment data from the Sidoarjo Regional Tax Service Agency (BPPD) showed substantial increases in the number of paid Tax Object Numbers (NOPs) and exceeded annual revenue targets during the campaign period. This indicates that billboards, by effectively disseminating initial information and building foundational awareness, serve as a crucial prerequisite that enables taxpayers to then consider and ultimately utilize the forgiveness program, with the final action being driven by the program's intrinsic benefits and other compliance-related considerations.

Keywords: *Public Awareness, Billboard Media, Property Tax (PBB), Fine Forgiveness Program, Tax Compliance, Communication Response Index (CRI), Sidoarjo Regency.*

INTRODUCTION

Land and Building Tax (PBB) plays a fundamental role in the fiscal structure of local governments in Indonesia. As a primary revenue instrument, PBB significantly contributes to Local Own-Source Revenue (PAD), which is then allocated to finance various development

programs and improve the quality of public services [cite: Pemerintah Republik Indonesia, 2019; Safitri, 2022; Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024a]. The significance of PBB as a source of regional revenue is also affirmed in Government Regulation No. 12 of 2019 concerning Regional Financial Management, which underlines that regional taxes, including PBB, are an essential component of PAD [cite: Pemerintah Republik Indonesia, 2019]. With the full transfer of rural and urban PBB (PBB-P2) management to local governments, it is expected that PAD will increase, the structure of the Regional Revenue and Expenditure Budget (APBD) will improve, and services to the community will be enhanced [cite: Safitri, 2022].

In Sidoarjo Regency, PBB is consistently recognized as one of the essential pillars of PAD, where funds collected from this sector directly support vital infrastructure development and equitable public service provision for the community [cite: Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024a]. Comparative studies in other regions, such as Medan City, also indicate that PBB is often the largest contributor to PAD compared to other types of regional taxes, although the potential for optimizing overall regional tax revenue remains wide open [cite: Safitri, 2022]. The ability of PBB to be a stable and significant funding source for local governments underscores the importance of effective and efficient management, including through incentive policies such as fine forgiveness, to ensure fiscal sustainability and independent regional development capacity.

The management and collection of PBB in Sidoarjo Regency are under the responsibility of the Regional Tax Service Agency (BPPD) [cite: Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024a]. The performance of PBB collection in this region shows dynamics that warrant attention. Based on PBB revenue achievement data over the last five years, it is evident that revenue realization generally approaches or even exceeds the set targets.

Table 1. PBB Revenue Achievement of Sidoarjo Regency (2020-2024)

Year	Target	Actual	Ach
2020	211 M	230 M	109%
2021	258 M	255 M	99%
2022	267 M	289 M	108%
2023	284 M	306 M	108%
2024	267 M	288 M	108%

Source: Processed data from internal BPPD Sidoarjo Regency documents

The data in Table 1 shows that BPPD Sidoarjo Regency successfully achieved PBB revenue targets with very good results, ranging from 99% to 109% in the 2020-2024 period [cite: Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024a]. The PBB tax absorption target for 2024, as recorded in supporting data, is Rp 282,000,000,000,- [cite: Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024a], although the table data shows a slightly different target for the same year. This relatively strong performance, especially when compared to some other regions in Indonesia that still face challenges in achieving PBB realization targets [cite: Safitri, 2022; Yusnita et al., 2025], indicates that the PBB management system in Sidoarjo Regency has a fairly solid foundation. Therefore, the implementation of programs such as PBB fine forgiveness, along with its communication strategy, is more directed at optimizing revenue from specific taxpayer segments—especially those with outstanding fines—rather than as a response to systemic failures in tax collection. The research focus on billboard effectiveness in this context is to explore ways to improve an already well-functioning system.

Nevertheless, challenges in tax collection persist, particularly regarding the level of public awareness and compliance. Taxpayer compliance is a determining factor in the success of tax revenue [cite: Paat et al., 2023; Mumu et al., 2022], and low public participation in settling PBB remains an issue in various regions [cite: Safitri, 2022]. Various studies show that tax knowledge

and taxpayer awareness have a positive and significant influence on compliance levels, including in PBB payment [cite: Mumu et al., 2022; Febrian & Ristiliana, 2019; Puspasari & Prijati, 2021]. For example, research in Bengkulu City found that tax service quality, knowledge, and taxpayer awareness simultaneously contributed positively to PBB compliance [cite: Sari et al., 2024]. Additionally, tax morale, influenced by the quality of government governance, perceptions of fairness in the tax system, and the level of public trust in government institutions, also plays a crucial role in encouraging voluntary compliance [cite: Tax Justice Network, 2025]. Indonesia's low tax ratio compared to other countries indicates structural challenges related to this tax morale [cite: Tax Justice Network, 2025].

In an effort to increase compliance and optimize tax revenue, governments often launch fine forgiveness programs [cite: Wahyuni & Fitri, 2023; Siregar & Fitri, 2022]. This program aims to lighten the burden of taxpayers with arrears, while also encouraging them to settle their tax obligations, which is ultimately expected to increase participation and state revenue [cite: Wahyuni & Fitri, 2023; Siregar & Fitri, 2022]. A case study in Bandung Regency, for example, showed that incentive programs in the form of PBB-P2 fine forgiveness successfully increased revenue realization significantly [cite: Yusnita et al., 2025]. However, it should be noted that the effectiveness of tax amnesty programs in general can decline if implemented repeatedly and not accompanied by consistent law enforcement, which has the potential to erode public trust in the tax system [cite: East Asia Forum, 2025].

This condition creates a strategic urgency: every PBB fine forgiveness program needs to be communicated very effectively to maximize its impact within a limited timeframe. Given the potential for "amnesty fatigue" and the fact that low public awareness is a common barrier to tax compliance [cite: Safitri, 2022; Mumu et al., 2022], the chosen communication channels must be able to not only inform but also effectively persuade and mobilize taxpayers to take advantage of the program. In the context of public policy, effective communication is key to success. The clear, accurate, and easily accessible dissemination of information to the public is a prerequisite for public participation in government programs, including tax programs such as fine forgiveness [cite: Wahyuni & Fitri, 2023].

Within BPPD Sidoarjo Regency, the Public Relations (Humas) function is carried out by the General and Staff Sub-Division, which is assisted by Regional Tax Division 1 in the execution of tax information dissemination tasks [cite: Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024a]. The operational basis for this task is stipulated in Sidoarjo Regent Regulation No. 30 of 2022 [cite: Pemerintah Kabupaten Sidoarjo, 2022]. Information regarding PBB targets and realization is also published through the official local government website [cite: Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024a]. Local government efforts to increase PBB collection often involve socialization activities aimed at increasing public awareness [cite: Paat et al., 2023]. The organizational structure where the Public Relations function is located within a broader and general unit such as the General and Staff Sub-Division [cite: Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024a] may indicate that the role of strategic communication and special campaigns may not yet be a fully specialized function. If this research demonstrates the effectiveness of certain media such as billboards, it can serve as a basis for BPPD Sidoarjo to consider developing more specialized communication approaches supported by adequate resources for crucial future initiatives.

Billboards, as a form of Out-of-Home (OOH) media, have significant potential as a means of disseminating information about PBB fine forgiveness programs. OOH media, including billboards, are known to be effective in reaching a wide audience and attracting attention, especially for Public Service Announcements (PSA) [cite: Placebased Media, 2023; Clear Channel UK, n.d.; Larisu et al., 2024; Meindia Bintang, 2024]. The advantage of billboards lies in their unignorable nature, unlike digital advertisements that can often be skipped or blocked [cite: Placebased Media, 2023; Clear Channel UK, n.d.]. The effectiveness of a billboard is heavily influenced by various factors, including attractive visual design, strategic placement at high-visibility points, proportional size, and clear and concise message delivery [cite: Clear Channel UK, n.d.; Larisu et al., 2024; Meindia Bintang, 2024]. Elements such as optimal visibility, message simplicity, and repetition of exposure are key to the success of billboard campaigns [cite: Clear Channel UK, n.d.]. Thus, billboards have great potential to increase public appeal and awareness

of a specific program or issue [cite: Larisu et al., 2024]. Various successful campaigns utilizing billboards demonstrate their ability to create urgency and deliver significant impact [cite: Placebased Media, 2023]. The inherent characteristics of billboards, such as high visibility, the ability to convey messages repeatedly, and precise geographical targeting, are highly aligned with the communication needs of the PBB fine forgiveness program. Such programs require broad local reach with clear and actionable messages within a defined timeframe.

Literature reviews show that previous research has extensively explored the importance of tax awareness and knowledge on taxpayer compliance [cite: Mumu et al., 2022; Febrian & Ristiliana, 2019; Puspasari & Prijati, 2021], the effectiveness of tax amnesty programs in general [cite: Yusnita et al., 2025; Wahyuni & Fitri, 2023; Siregar & Fitri, 2022; East Asia Forum, 2025], and the effectiveness of outdoor media such as billboards in the context of political campaigns or general public services [cite: Placebased Media, 2023; Clear Channel UK, n.d.; Larisu et al., 2024; Meindia Bintang, 2024]. Studies on tax morale in Indonesia [cite: Tax Justice Network, 2025] and various efforts made by the Directorate General of Taxes (DJP) to increase public tax awareness [cite: Tax Justice Network, 2025] have also been documented. Nevertheless, research that specifically measures the effectiveness of billboards as a medium to increase public awareness of PBB fine forgiveness programs at the district local government level in Indonesia, as conducted in Sidoarjo Regency, is still very limited. The majority of literature on billboards tends to focus on their use in political campaigns [cite: Larisu et al., 2024; Meindia Bintang, 2024] or general public service announcements [cite: Placebased Media, 2023]. Meanwhile, studies on tax amnesty rarely specifically analyze the effectiveness of specific communication channels such as billboards at the local level. The novelty of this research lies in its focus on empirically evaluating the effectiveness of billboards as a specific communication channel in the context of the PBB fine forgiveness program at the Sidoarjo Regency level. While general research exists on tax awareness, tax amnesty, and the effectiveness of billboards for broader campaigns, the intersection of these three elements—namely the use of specific traditional communication media (billboards), for a nuanced fiscal relief program (PBB fine forgiveness, not tax amnesty in general), within a defined local government administrative unit (Sidoarjo Regency) has not been widely explored. This research aims to fill this literature gap by providing empirical evidence and actionable insights for local tax authorities in optimizing the use of conventional communication media that have the potential to deliver significant impact.

RESEARCH METHODS

The Sidoarjo Regency Government, through BPPD, has the authority to issue PBB fine forgiveness policies as one strategy to encourage tax arrears settlement and ultimately increase PAD. The successful implementation of such a program heavily depends on the extent to which the public is aware of the program and motivated to participate. Although PBB is a significant source of PAD and its revenue achievement in Sidoarjo Regency shows relatively good performance, the potential to increase revenue from taxpayers who still have outstanding fines remains a strategic concern. Optimizing revenue from delinquent taxpayers through the fine forgiveness program is one of the main objectives. The success of this program largely depends on the ability to effectively reach and inform the target audience.

However, there is a lack of empirical evidence specifically measuring the impact of billboard use a communication channel that can be costly but has high visibility to increase public awareness of the PBB fine forgiveness program in Sidoarjo Regency. This knowledge gap hinders evidence-based decision-making by BPPD Sidoarjo Regency regarding the strategic allocation of communication resources to maximize participation in future tax relief initiatives. The lack of scientific understanding regarding billboard effectiveness in this specific context makes it difficult for BPPD Sidoarjo Regency to design the most optimal communication strategies and allocate budgets efficiently for similar programs.

Based on the background and problem identification, the research hypothesis is formulated as follows: "The use of billboard media significantly increases public awareness in Sidoarjo Regency regarding the Property Tax (PBB) fine forgiveness program information." This hypothesis is logically derived from established communication principles and empirical findings regarding media effects. If billboards have characteristics such as high visibility and message

repetition capability [cite: Clear Channel UK, n.d.], and if increased information exposure generally leads to increased awareness (a fundamental concept in communication studies, which is indirectly supported by research linking knowledge/awareness with tax compliance, for example Sari et al., 2024), then it is plausible to hypothesize that a billboard campaign for PBB fine forgiveness will positively impact public awareness. This research aims to empirically test this specific relationship in the context of the PBB fine forgiveness program in Sidoarjo Regency.

Research Methodology

This research will use a quantitative approach to test the formulated hypothesis and achieve the research objectives. The research method is defined as the working procedure in the research process, both in data retrieval and in revealing existing phenomena [cite: Zulkarnaen et al., 2020].

A. Research Instruments

The main instrument to be used in this research is a questionnaire. The questionnaire will be designed to collect data regarding:
1. Respondents' level of awareness of the PBB fine forgiveness program in Sidoarjo Regency.
2. Respondents' exposure to PBB fine forgiveness program information through billboard media (frequency of seeing, location of billboards seen, elements of the billboard remembered).
3. Respondents' perceptions of billboard effectiveness in conveying information (e.g., message clarity, visual appeal, ease of understanding).
4. Respondents' demographic characteristics (age, education, occupation, place of residence in Sidoarjo Regency).

Questions in the questionnaire will use a Likert scale to measure perceptions and awareness levels, as well as multiple-choice and open-ended questions for other data. The development of questionnaire items will be based on a literature review concerning public awareness, communication media effectiveness, and factors influencing billboard effectiveness [cite: Sari et al., 2024; Placebased Media, 2023; Clear Channel UK, n.d.; Larisu et al., 2024; Meindia Bintang, 2024].

B. Data Collection Process

Data collection will be carried out through a survey by distributing questionnaires to a sample of PBB taxpayers in Sidoarjo Regency. The target population is PBB taxpayers domiciled in Sidoarjo Regency. The sampling technique used is nonprobability sampling design, with a minimum sample size of 100 respondents calculated using the Slovin formula with a 10% tolerance limit from the total taxpayer population of 795,339 in 2024 [cite: Kriyanto, 2005, sebagaimana dikutip dalam Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024b]. Questionnaires can be distributed online (e.g., through online survey platforms) and/or offline (e.g., at tax service offices or other strategic locations in Sidoarjo Regency with permission from the authorities).

C. Data Analysis and Hypothesis Testing Process

The collected data will be analyzed using statistical software and the Communication Response Index (CRI) method. The data analysis process will include several stages:

Data Quality Test:
1. Validity Test: Will be conducted to ensure that the items in the questionnaire measure what they are supposed to measure. The validity test can use Pearson Product Moment correlation [cite: Sari et al., 2024].
2. Reliability Test: Will be conducted to measure the internal consistency of the questionnaire items. The reliability test can use Cronbach Alpha [cite: Sari et al., 2024].

Descriptive Statistics: Used to describe the characteristics of the respondent sample and research variables (e.g., mean, frequency, percentage) related to awareness levels and billboard exposure [cite: Sari et al., 2024].

Communication Response Index (CRI) Analysis: The CRI model will be used to measure the effectiveness of billboard media in conveying the PBB Tax Fine Forgiveness promotion message.

The CRI stages measured include Awareness, Comprehend, Interest, Intention, and Action. The effectiveness level will be categorized based on CRI value intervals: 0%-50% (Ineffective) and 51%-100% (Effective) [cite: Goldsmith & Hofacker, 1991, sebagaimana dikutip dalam Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024b].

Hypothesis Testing: To test hypothesis H1 ("The use of billboard media significantly increases public awareness in Sidoarjo Regency regarding the Property Tax (PBB) fine forgiveness program information"), the results from the Awareness stage of the CRI model will be used. If the Awareness value is in the "Effective" category (51%-100%), then the hypothesis is supported. Additional inferential statistical tests such as difference tests or regression analysis may be considered if the data allows for further exploration [cite: Sari et al., 2024].

RESULT AND DISCUSSION

The subjects of this research are taxpayers in the Sidoarjo Regency area. In this study, sampling techniques were used in data collection. The sampling method used is a nonprobability sampling design which means that not all populations have the opportunity to be sampled.

Data obtained from BPPD, the number of taxpayers in 2024 is 795.339. To get the minimum number of respondents needed, the Slovin formula is used as follows:

$$n = \frac{N}{1 + N.e^2}$$

Description:
n = Sample size
N = Population size
e = Tolerance limit of accuracy. In this study, a tolerance limit of 10% was used (Kriyanto, 2005, p.162).

Thus, the number of samples required is:

$$n = \frac{N}{1 + N.e^2}$$

$$n = \frac{795\,339}{1 + 795\,339.10^2}$$

$$n = 100$$

Thus, the required number of respondent samples is 100 people with tolerance limit 10%.

Goldsmith and Hofacker (1991, p.59) say that there is an interval calculation to determine the level of effectiveness which is a reference for the minimum CRI value. The interval corresponds to the table as follows:

Table 2. Minimum CRI Score

Interval	Category
0% s.d. 50%	Not Effective
51% s.d. 100%	Effective

The following are the results of CRI modeling of 100 people who were surveyed regarding billboards as a promotional media for PBB Tax Bleaching in Sidoarjo Regency.

Table 3. CRI Score Survey

Respon	CRI Score
Awareness	88%
Comprehend	79%
Interest	63%
Intention	48%
Action	30%

Based on the table above, it is known that the level of awareness of the Sidoarjo Regency community in receiving information related to the PBB Tax Bleaching is 81%. This is also supported by the level of action taken in paying taxes 27%. To find out the direct impact on the promotional media billboards used, researchers conducted interviews with BPPD Sidoarjo Regency to find out how much the increase in PBB tax after publication.

Based on data from Sidoarjo District BPPD, until September 2024 the cumulative number of paid NOPs is 99,289 as shown in the following graph:
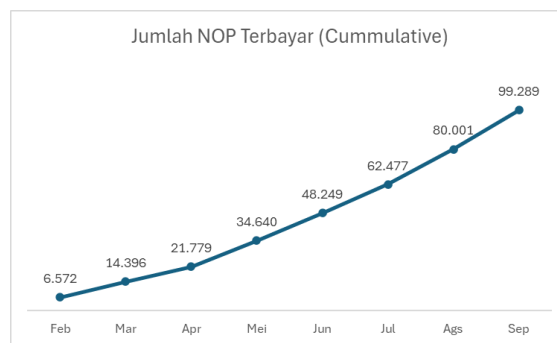

Figure 1. NOP Paid Graph

The publication period of the PBB Tax Bleaching program is valid from June 1, 2024 to September 27, 2024. During this period, data on the increase in the number of paid NOPs is obtained as in the following table:

Table 4. Commulative NOP Paid

Month	NOP Paid (Cummulative)	% Increase
June	48.249	39%
July	62.477	29%
August	80.001	28%
September	99.289	24%

Source: BPPD Kabupaten Sidoarjo

In rupiah terms, local revenue from PBB tax obtained up to September 2024 amounted to 288 billion. Whereas the target for local tax revenue from PBB tax in 2024 is 267 billion. In percentage terms, the achievement value of realization against the target is 108%.

Discussion of Research Findings

Effectiveness of Billboards in Increasing Awareness, Comprehension, and Interest

The research findings indicate that billboard media is highly effective in creating Awareness (88%), Comprehend (79%), and Interest (63%) among the people of Sidoarjo Regency regarding the PBB fine forgiveness program [cite: Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024b]. The high figures at these initial three stages of the CRI model are consistent with the characteristics of Out-of-Home (OOH) media like billboards, which have high visibility, strategic placement, and the ability to repeatedly convey messages to a wide audience [cite: Placebased Media, 2023; Clear Channel UK, n.d.]. Research by Larisu et al. (2024) and Meindia Bintang (2024) also highlights the ability of billboards to attract attention and increase public awareness of an issue or campaign. Simple messages and attractive visuals on billboards tend to be easily captured and remembered by passersby [cite: Clear Channel UK, n.d.; Larisu et al., 2024].

Therefore, Hypothesis 1 (H1), which states that "The use of billboard media significantly increases public awareness in Sidoarjo Regency regarding the Property Tax (PBB) fine forgiveness program information," is strongly supported by these findings. An awareness level of 88% clearly shows that billboards successfully performed their informative function effectively. This also addresses the first and second research objectives, which are to analyze the level of awareness and evaluate the effectiveness of billboards in increasing awareness.

Limitations of Billboards in Driving Direct Intention and Action

Although effective at the initial stages, this research found a significant decrease at the Intention stage, reaching only 48%, and the Action stage, at 30% [cite: Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024b]. Both of these figures fall into the "Ineffective" category based on CRI standards. This indicates that even though the public is aware, understands, and is interested in the PBB fine forgiveness program informed through billboards, this does not automatically translate into strong intention and concrete action to immediately make payments for most surveyed respondents.

This decline can be explained by several factors. First, billboards as a medium are passive and function more as an initial awareness trigger or reminder [cite: Clear Channel UK, n.d.]. The decision to act (pay taxes) is influenced by more complex factors beyond the scope of billboard messages alone, such as the taxpayer's economic conditions [cite: Safitri, 2022; Siregar & Fitri, 2022], ease of payment access, perception of tax benefits, level of trust in the government [cite: Tax Justice Network, 2025], and the effectiveness of sanctions [cite: Puspasari & Prijati, 2021]. Research by Sari et al. (2024) and Mumu et al. (2022) shows that tax compliance is influenced by various variables such as service quality, knowledge, and overall taxpayer awareness, not just exposure to one medium. Second, the fine forgiveness program itself is the main incentive driving payments. Billboards act as a means of conveying information about the existence of this incentive. The low Action score in the CRI survey may reflect respondents' perception that the billboards themselves are not the sole primary driver of their actions, but rather a combination of information from billboards and the attractiveness of the forgiveness program.

Implications of Increased Paid NOP and PBB Target Achievement

In contrast to the low CRI Action score, actual data from BPPD Sidoarjo Regency show a significant increase in the number of NOPs paid during the forgiveness campaign period (June-September 2024), with monthly increases ranging from 24% to 39% [cite: Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024b]. Furthermore, PBB revenue realization until September 2024 has exceeded the annual target (108%) [cite: Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024a; Badan Pelayanan Pajak Daerah Kabupaten Sidoarjo, 2024b]. This indicates that the PBB fine forgiveness campaign as a whole successfully increased tax payment participation. The role of billboards in this context is as one of the important communication channels that contributed to the dissemination of program information, which was then utilized by taxpayers. The effectiveness of the forgiveness program in increasing revenue is also supported by other studies,

such as those conducted in Bandung Regency [cite: Yusnita et al., 2025] and for motor vehicle tax [cite: Siregar & Fitri, 2022]. This success underscores the importance of effective communication in fiscal incentive programs [cite: Wahyuni & Fitri, 2023]. The difference between the low CRI Action score (individual perception of the direct influence of billboards on their actions) and the high actual payment increase (overall program success) can be interpreted as billboards successfully creating widespread awareness, which is a prerequisite for taxpayers to know about and then decide to utilize the forgiveness program. The act of paying is then driven more by the benefits of the program itself and other factors influencing compliance.

Relevance to Research Objectives and Contribution

This research successfully analyzed the level of public awareness (Objective 1) and evaluated the effectiveness of billboards in increasing awareness (Objective 2), which proved effective. Regarding Objective 3 (identifying influential billboard factors), although this research did not specifically isolate design or location variables of billboards, the high level of awareness implies that fundamental aspects such as message clarity and visibility were likely met, consistent with effective billboard design principles [cite: Clear Channel UK, n.d.; Larisu et al., 2024]. These findings provide a basis for formulating strategic recommendations (Objective 4) for BPPD Sidoarjo Regency, namely that billboards remain a relevant medium for awareness campaigns, but need to be supported by other strategies to convert awareness into action.

Theoretically, these findings support hierarchical communication models such as AIDA (Attention, Interest, Desire, Action) or CRI, where mass media like billboards are strong in building initial stages (awareness and interest) but may require support from other instruments for later stages (action). This research also contributes to the limited literature on the specific use of billboards for PBB fine forgiveness programs at the local government level in Indonesia, by integrating CRI analysis with real payment data.

CONCLUSION

This research demonstrates that billboards are highly effective in raising public awareness, comprehension, and interest regarding the PBB fine forgiveness program in Sidoarjo Regency. This effectiveness is attributed to the inherent characteristics of billboards, such as high visibility and the ability to convey messages repeatedly. The findings strongly support the hypothesis that billboard media significantly increases public awareness of this tax incentive program.

However, the study also reveals a limitation of billboards in directly driving taxpayer intention and action. While awareness and interest are high, the conversion to actual payment remains influenced by a broader set of factors beyond just billboard exposure, including economic conditions, ease of payment access, and trust in government. Despite this, the overall PBB fine forgiveness campaign, supported by billboards, successfully increased tax payment participation and exceeded revenue targets. This indicates that billboards serve as a crucial initial communication channel, creating the necessary awareness that then enables taxpayers to utilize the program, with the ultimate action being driven by the program's benefits and other compliance factors.

In conclusion, billboards are a valuable tool for awareness campaigns for tax programs at the local government level. For BPPD Sidoarjo Regency, it is recommended to continue utilizing billboards for their strong ability to build initial awareness. However, to optimize the conversion of awareness into actual taxpayer action, billboards should be integrated into a comprehensive communication strategy that includes additional channels and support mechanisms addressing the more complex factors influencing payment behavior. This research contributes empirical evidence to the limited literature on the specific use of billboards for local tax relief programs in Indonesia, offering actionable insights for effective public communication in fiscal policy implementation.

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