

Understanding of Land and Building Taxpayers, Fang Daeng Subdistrict, Na Klang District, Nong Bua Lamphu Province

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Abstract

The research was to study the understanding of people who have to pay for land and buildings tax and compare the level of those who have to pay for land and buildings tax, Fang Daeng Subdistrict, Na Klang District, Nong Bua Lamphu Province. The Population was 3,239 from a sample of 125 people using stratified random sampling based on the Krejcie & Morgan sample reference. The data were analyzed using percentage, mean, standard deviation, and the F-test statistic. The results of the research were as follows: 1). The overall understanding of the people who are responsible for land and building tax in Fang Daeng Subdistrict, Na Klang District, Nong Bua Lamphu Province overall was at a high level ($\bar{x}=3.99$) in descending order as follows: 1. The understanding of the land and building taxpayers in the service of personnel and land and building tax collection officers ($\bar{x}=4.04$), 2. other understandings. In the land and building tax of the person responsible for the land and building tax ($\bar{x}=4.03$), 3. The person responsible for the land tax and buildings is the perception and understanding of the land and building tax ($\bar{x}=3.92$). 2) The comparison results were not different between sex, age, education level, occupation, income, and nature of a business number of years.

Keywords: Understanding; land and building tax; regulations; land and buildings Tax Act, BE 2019

Introduction

Taxation in Thailand involves taxation of three types of tax bases: tax on income base, tax on consumption base, and tax on income tax. Wealth or property base. The taxes collected from the income base and consumer bases, such as personal income tax (Wiriya Namsiripongpun, 2020), corporate income tax, VAT, excise tax and customs tax, will be collected by the central government agency to be used for policymaking. or public projects of the country, as well as to allocate some of the tax revenue as subsidies to the locality. The tax on property or wealth base of Thailand is the House and Land tax 1932, according to the House and Land act and Local Maintenance Tax 1965. However, according to the act, a long-standing law made the collection of house and land tax and local maintenance tax problems and restrictions on the tax base, tax rates, and tax abatement inconsistent with the circumstances. Therefore, land and building taxes have been changed to be effective from 2019. This law was meant to replace the House and Land Tax act of 1932 and the Local Maintenance Tax of 1965 to make the law consistent with the nature of the land and buildings in the present collected taxes. The tax base will be collected and generated

from the total value of the land and buildings to generate income for the local government organization that collects (Land and Buildings Act, 2019). Land and buildings tax is a local tax levied on owners of land and buildings not occupied by the owners.

Nevertheless, the benefits of land and buildings are often rented out to others to live in or operate a business. Therefore, land and building taxes are always relevant to business operations. Income from the payment of land and building tax of the people is aimed at the income of the local government organization. It is a tax that the local administrative organization collects itself. The agencies responsible for the tax collection are the Sanitary District, Tambon Administrative Organization, Provincial Administrative Organization, Bangkok, and Pattaya City. Therefore, there is autonomy in administering according to the legal scope of the land and building tax collection of that local administrative organization. People who have to pay taxes on land and buildings must face various problems. What happens is that many ordinary citizens do not have a good understanding of the land and building taxation and do not understand the origin of the tax appraisal rate. Sometimes the tax rate payable is relatively high. Tax information is not stored in a computer system, causing taxpayers to re-enter the paperwork when applying for payment, causing delays and errors in the event of large amounts of data, including the local people not getting the services and facilities of the authorities as efficiently as they should (Nuchcharee Kohsombat, 2016). The tax exemption is for land and buildings occupied by the owners, regardless of the value of the land and buildings, regardless of their high or low value—possession of land and land hoarding for more speculation. Land and buildings should be taxed appropriately to reduce speculation and give low-income people more opportunities to control their assets (Pornpilas Soonthonhong et al., 2018) (Jaruwan Saetao, 2021).

In addition, the current taxation of land and buildings. The taxpayer mistakenly assumed it was a tax levied on evidence of assets. Practically the Land and Buildings tax is a tax levied on the income base. It is mostly from renting, which has a collection principle similar to income tax, giving people the impression that it is complex taxation. As a result, the taxation of land and buildings is ineffective. There are also restrictions on the tax rate, a regressive tax rate, and a narrow tax base due to the small number of land and building taxpayers (Piyawadee Jindachot et al., 2018). Documents in the tax return filing are incomplete, which may affect the operation of the local administrative organization. The study revealed that people responsible for land and building tax in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province have problems and lack of knowledge, understanding and methods or procedures for land and building taxation, such as land and building tax assessment. Assets are subject to land and building tax Procedures and taxation of land and buildings. Therefore, the researcher is interested in studying the understanding of the land and building taxpayers in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province, to know the problems and gather knowledge and know of the people are liable to tax land and buildings in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province. The understanding of taxpayers is obliged to pay taxes on land and buildings. Service personnel and officers collected land and plant tax and other information for preliminary information to the officials responsible for surveying and calculating land and building tax. The results can be used as a guideline to provide taxation on land and buildings to improve the quality and service efficiency, benefit and collect more land and building tax.

Objectives of Research

1. To study the knowledge of people responsible for land and building tax, Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province.
2. To compare the people's knowledge level about the land and building tax, Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province.

Research Methodology

1. Hypothesis

Persons liable to tax on land and buildings with sex, age, education level characteristics of business, occupation, income, and public relations are different. In addition, there is a level of knowledge about the land and building taxpayers, which are different.

2. Research scope

2.1 Content scope

In this study, the people knowledge is liable for land, and building tax was studied in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province. By studying the information from the act BE 2562, Property and Land Tax rules and regulations guidelines and related documents, including using a questionnaire person who has to pay land and buildings tax with the owner of the building or building, and land to inquire about the understanding of tax remittance to Fang Daeng Sub-District Municipality, Na Klang district, Nong Bua Lamphu Province.

2.2 Population scope and sample

2.2.1 Population

This research aimed to study only the knowledge of who is responsible for land and building tax in paying the land and building tax in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province. Therefore, the Population in this study was those responsible for land and building tax in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province has a total population of 3,239 (Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province 2020).

2.2.2 Samples

The researcher collected random sampling data from land and building owners in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province. People who are obliged to pay land and building tax are the sample of 125 people from the number of buildings or buildings and landowners, including a total population of 3,239 people and the sample group referring to the sample group of Krejcie & Morgan as shown in below Table 1.

2.3 Research Tool

The research tool was a questionnaire, which was created according to the research objectives, divided into five parts: Part 1, general information about the respondents; part 2, information on perceptions of land taxation and Buildings of the person who is responsible for land and building tax, Part 3 information on Land and Buildings taxpayers' understanding of the Service of Personnel and Land and Buildings Tax Authorities, Part 4 information on other understandings. In the taxation of land and buildings, who is responsible for land and buildings tax, and part 5 other problems and recommendations.

A questionnaire using a 5-level Likert scale (Boonchom Srisaat, 2011) examining research tools, such as questionnaires and this research, there were 3-experts as advisors, namely 1) research experts. Statistics and Computing, 2) Language Specialist, and 3) Land and building tax experts with reliability. The reliability of each aspect is equal to $R \geq 0.80$ or more. First, examine the research tools using the questionnaire created for the experts to check and edit edited as suggested. After that, the questionnaire was tested (Try-out) with 30 non-sample samples in this research.

Table 1 Population and sample population

A person who is responsible for land and building tax in paying the land and building tax in Fang Daeng Subdistrict, Na Klang District, Nong Bua Lamphu Province	Population 3,239	Sampling Group 125
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4. Research conceptual framework

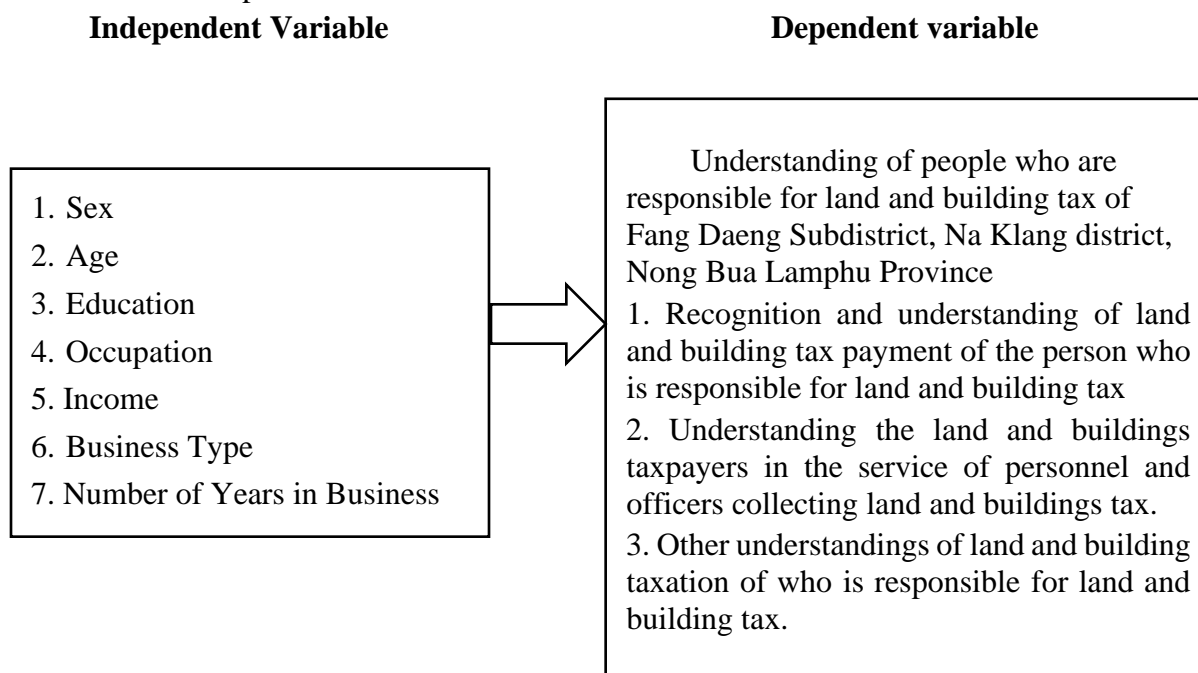


Figure 1 shows the conceptual framework's independent and dependent variables of the conceptual framework.

5. Data collection

Primary data were collected using questionnaires. We are inquiring from people who have lost land and buildings in the Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province, with a population of 125 people.

6. Data analysis

Analyze data with software packages used for statistical data analysis. A one-way variance F-test was used for data analysis. By using the book of Thanin Silcharu (Thanin Silcharu, 2014).

Results and Discussion

The results of the study were divided according to objectives as follows to study the understanding of people liable to tax land and the buildings information and understanding of the land and building tax payment.

1. Personal data of the respondents

The results of the study revealed the personal data of the respondents of the sample of people who are responsible for land and building tax in Fang Daeng Subdistrict, Na Klang District, Nong Bua Lamphu Province. By categorizing the general information as shown in Table 2, respectively.

Table 2 Personal data of the respondents

General Information	Quantity (Number)	Percentage
Sex		
Male	53	42.4
Female	72	57.6
Age		
21-30	6	4.8
31-40	44	35.2
41-50	69	55.2
51-60	6	4.8
Education		
Lower than or equivalent to a high school/vocational certificate	69	55.2
Diploma/High Vocational	28	22.4
Bachelor's degree	28	22.4
Number of years		
< 5 years	113	90.4
6-10 years	2	1.6
11-15 years	3	2.4
16-20 years	4	3.2
> 20 years	3	2.4
Occupations		
Official	32	25.6
Farmer	54	43.2
Sales/personal business	23	18.4
Employees of private companies/state enterprises	10	8.0
	6	4.8

General Information	Quantity (Number)	Percentage
Income		
<15,000 Baht/month	60	48.0
16,000-20,000 Baht/month	46	36.8
> 20,000 Baht /month	5	4.0
Public relations		
Sign	102	81.6
Facebook	15	12.0
Internet	10	8.0

2. The results of a study on the perception of information and understanding of the land and building tax payment of people responsible for land and building tax in Fang Daeng Subdistrict, Na Klang District, Nong Bua Lamphu Province.

2.1 Perceiving information and understanding of the land and building tax payment of who is responsible for land and building tax. The results are shown in Table 3 regarding the perception of information and understanding of the land and building tax payment of people who are obliged to pay land and building tax in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province as a whole at the high level ($\bar{x}=3.92$); in descending order of understanding, the land and buildings taxation is the tax imposed on buildings or other structures on land that is continuously used ($\bar{x}=4.14$), understand when calculating land and building tax assessed according to the nature of use ($\bar{x}=3.98$), preparing the essential documents and evidence for payment of land and building tax completed correctly ($\bar{x}=3.97$), understanding of the property base and income used in tax calculations ($\bar{x}=3.95$), understanding of the land and building tax return ($\bar{x}=3.95$), the introduction of payments Fees and taxes are fully assessed ($\bar{x}=3.94$), study guide documents and preliminary explanations distributed by the authorities ($\bar{x}=3.94$), land and building tax payments must be paid between July to April of each year ($\bar{x}=3.92$), receiving notice of the property tax return from the authorities before tax ($\bar{x}=3.91$), property owners are liable to pay land building tax and must file a tax return form, list land and buildings tax within Feb. of every year ($\bar{x}=3.90$), other taxes related to land and buildings additional ($\bar{x}=3.48$), respectively. The data perception and understanding of the land and building tax payment of land and buildings taxpayers in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province are shown in Table 3. It has been found that the land and building tax is a tax imposed on buildings or other structures on land that is in continuous use. What follows is an understanding when calculating land and building tax assessed according to the nature of use, including the preparation of documents and evidence for the payment of land and buildings tax wholly and accurately to comply with the rules strictly. There is also an understanding of the property and income base used in tax calculations and the Land and Buildings Tax Return; however, there are other important aspects of taxation. Related to land and buildings that taxpayers still have a moderate understanding of, there should be training for the knowledge of signboard tax. In addition to land and building tax, which is consistent with the research results of Amnuay Sangchuay (2021) has studied research on problems, obstacles and impacts on tax collection according to the Land and Buildings Tax Act, BE 2562 of the Local Administrative Organization, Nong Ruea District, Khon Kaen Province.

The results of the study found that 1. The condition of collecting property tax on land and buildings found that the local administrative organization organized meetings, training officers, community leaders and people involved to create knowledge and understanding about the law. There is a tax collection for a period specified by law. 2. Problems and obstacles to the operation of property tax collection land and buildings found that the state announced the Land and Buildings Tax Act, BE 2562 collects taxes too quickly. Local governments, civil servants, officials and people act in a hurry, and people still do not understand the tax system. The local authorities have staffing rates that are not balanced with the amount of work in their duties. The local area has received a database of land numbers. The details of the landowners do not match. 3. Impact on the implementation of income tax collection of people, property taxpayers, land and buildings as a whole, found that impact on the state is the promulgation of Land and Buildings Tax Act 2019 is too fast. Local authorities cannot keep up. People still do not understand the details of tax payments thoroughly. The locality has a database of property accounts that do not match what people own.

Table 3. The results of a study on the perception of information and understanding of land and building tax payment of people who are obliged to pay land and building tax.

Number	In terms of perception of information and understanding of land and building tax payment of those who are responsible for land and building tax	\bar{x}	SD.	Interpretation
1	Land and building tax is a tax imposed on buildings or other structures on land in continuous use	4.14	0.50	Highly understand
2	Understanding when calculating land and building tax assessed according to the nature of utilization	3.98	0.75	Highly understand
3	Preparing documents and evidence for land and building tax payments is completed correctly.	3.97	0.69	Highly understand
4	An understanding of the asset base and income used in tax calculations	3.95	0.75	Highly understand
5	Understanding the Land and Building Tax Return Form	3.95	0.75	Highly understand
6	Bringing up the payment of fees and taxes in the amount that has been assessed	3.94	0.67	Highly understand
7	A study of guidance documents and preliminary statements distributed by the staff	3.94	0.79	Highly understand
8	Land and building tax payments must be made between Feb. to Apr. of every year	3.92	0.82	Highly understand

Number	In terms of perception of information and understanding of land and building tax payment of those who are responsible for land and building tax	\bar{x}	SD.	Interpretation
9	Receiving notice of the property return from the officer before tax payment	3.91	0.62	Highly understand
10	Property owners are obliged to pay land and building taxes. A land and building tax return must be filed within Feb. every year	3.90	0.82	Highly understand
11	Other taxes related to land and buildings are required	3.48	0.76	Medium understand
Total average		3.92	0.72	Highly understand

And the impact on the people. It was found that people who lacked the knowledge did not understand the new tax law and therefore lacked cooperation and participation in taxation. 4. Guidelines for developing land and building tax collection operations found that 1) should set up a budget for public relations and prepare public relations media to create knowledge and understanding of the tax payment system for all households. 2) should encourage people or community leaders to involve in public relations. 3) The workers for officers according to the position should be increased sufficiently. 4) The state should provide an online tax payment via the Net Bank system. 5) The State should promote measures to create incentives for paying taxpayers as scheduled or provide tax breaks.

3. Other aspects of understanding paying the land and building tax of the person who is obliged to pay the Land and building tax

The results of the study are shown in Table 5. Other comprehension aspects in the land and building tax payment of who is responsible for land and building tax in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province, the overall level was high (\bar{x} =4.03), sorted from the over-understanding level as follows: the understanding of rules and regulations under the land

Table 4 The results on understanding land and buildings taxpayers in the service of personnel and officers are collecting land and buildings tax in Fang Daeng Subdistrict, Na Klang District, Nong Bua Lamphu Province.

Number	The understanding of land and buildings taxpayers in the service of personnel and land and buildings tax collectors	\bar{x}	SD.	Interpretation
1	Officers and personnel understand the rules for calculating land and buildings tax	4.11	0.68	Highly understand
2	Procedures and methods for collecting land and buildings tax. of the staff	4.10	0.55	Highly understand

Number	The understanding of land and buildings taxpayers in the service of personnel and land and buildings tax collectors	\bar{x}	SD.	Interpretation
3	The appraisal value of the property used in the officer's tax calculation is accurate and appropriate	4.10	0.65	Highly understand
4	Filing a form to an officer who has an understanding of property listing inspections to calculate taxes	4.09	0.66	Highly understand
5	Officials have collected land and building taxes correctly and fairly	4.07	0.67	Highly understand
6	Tax assessment and tax rate determination are realistic	4.06	0.51	Highly understand
7	Officers' visits and surveys can provide clear information to taxpayers	4.06	0.63	Highly understand
8	The number of tax filing officers is sufficient, and the service is thorough	4.06	0.63	Highly understand
9	The tax officer's mapping is realistic	4.04	0.61	Highly understand
10	Additional fees are charged by the authorities when the land and building tax is paid	4.04	0.64	Highly understand
11	The speed and convenience of contacting staff when problems arise	4.04	0.67	Highly understand
12	The amount of land and building tax that must be paid is an amount that is correctly calculated	4.02	0.66	Highly understand
13	Contacting government agencies and providing advice from officials It has been well facilitated	4.01	0.62	Highly understand
14	Compliance with instructions on filling out documents in the property listing	4.01	0.65	Highly understand
15	Meet with experts in land and building tax. for advising taxpayers	3.86	0.80	Highly understand
Average		4.04	0.64	Highly understand

and Buildings Tax Act BE 2562 (\bar{x} =4.10), understanding the ever-changing laws (\bar{x} =4.10), transparency and clarity in organizing and collecting land and buildings tax (\bar{x} =4.07), understanding of the penalty for non-payment of delinquent payment tax (4.05), and understanding of the added laws related to taxation. Land and buildings (\bar{x} =4.01), further tax assessment after the

tax return has been filed ($\bar{x}=3.97$), and understanding of the tax burden incurred when executing land and property juristic acts, Build ($\bar{x}=3.90$), respectively.

Other insight analysis results in paying the land and building tax of the person who has to pay the land and building tax in Tambon Fang Daeng, Na Klang District, Nong Bua Lamphu Province, as shown in the table. 5 The taxpayer understands the rules and regulations of the Land and Buildings Tax Act BE Collect taxes on land and buildings. In addition, people have a better understanding of the penalties for non-payment of tax and late payment and other laws related to land and building taxation. This is consistent with ongoing research Namsiri Pongphan (2020) has studied the Land and Buildings Tax Act. Two thousand nineteen results of the study (Abstract) found that the advantages of the law on land and building tax or property tax are many, ranging from conforming to the taxability principle, having many assets, having little assets, corresponding to the principle. Land and building tax benefits are applied locally, where local people benefit more directly than other taxes. Tax evasion is difficult because land and buildings cannot be hidden for tax evasion, helping to reduce social inequality. If the property is taxed at a progressive rate, it will make the people with more property more taxable,

Table 5 Results of other comprehension studies in paying the land and building tax of who is obliged to pay the land and building tax in Fang Daeng Subdistrict, Na Klang District, Nong Bua Lamphu Province.

Number	Another understanding in paying the land and building tax of the person who is obliged to pay the Land and building tax	\bar{x}	SD.	Interpretation
1	An understanding of the rules and regulations of the Land and Buildings Tax Act.2019	4.10	0.57	Highly understand
2	Understanding of ever-changing laws	4.10	0.76	Highly understand
3	Transparency and clarity in the collection of land and building taxes	4.07	0.79	Highly understand
4	Understanding the penalty for tax failure and late payment	4.05	0.62	Highly understand
5	Understanding of other legal matters Additional related to the collection of land and buildings taxation	4.01	0.73	Highly understand
6	Being assessed for additional taxes later After the tax return has been filed	3.97	0.76	Highly understand
7	Knowledge and understanding of the tax burden incurred when doing legal acts on land and buildings	3.90	0.82	Highly understand
Average		4.03	0.72	Highly understand

Table 6: Ranking of mean, standard deviation, and level of understanding of the land and building taxpayers in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province.

Understanding of land and building taxpayers	The person responsible for land and building tax (n=125)			
	Number	Average (\bar{x})	Standard Deviation (SD.)	Understanding Level
1. The understanding of land and buildings taxpayers in the service of personnel and land and buildings tax collection officers	1	4.04	0.64	Highly understand
2. Other understanding in paying the land and building tax of the person who is obliged to pay the Land and building tax	2	4.03	0.72	Highly understand
3. Perception of information and understanding of land and building tax payment of those who are responsible for land and building tax	3	3.92	0.72	Highly understand
Total Average		3.99	0.69	Highly understand

So they will sell their assets, allowing the government to buy them and use them as a land bank for the poor. Some localities can support local policies, such as supporting policies for building construction, which can collect property taxes only on the land, except for the collection for buildings on that land. Generally, when tax evasion or evasion is invested in real estate or money laundering in real estate, property taxes levied on those estates can be regarded as a partial recovery of the income owed or avoid taxes. It also promotes local democratic governance, the cornerstone of the country's democratic governance. The high taxation of property, land, and buildings compels many taxpayers to pay attention to choosing qualified representatives to use the tax money in their best interest.

The summary of the results of the study on the understanding of people who have to pay for land and building tax in Tambon Fang Daeng, Na Klang district, Nong Bua Lamphu Province as a whole was at a high level (\bar{x} = 3.99), arranged in descending order as follows: 1. The understanding of the land and buildings taxpayers in the service of personnel and land and buildings tax collection officers (\bar{x} =4.04), 2. Other aspects of understanding the land and building tax of who is responsible for land and building tax (\bar{x} = 4.03), 3. The perception of information and understanding of the land and building tax of who is responsible for land tax and buildings (\bar{x} =3.92) as shown in Table 6.

The comparison results of the understanding level about the people's land and building tax liability in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province by one-way variance or F-test from 2 pairs or more, i.e., sex, age, education level, occupation, income, nature of business and the number of years of doing business is no different, as shown in Table 7. The comparative results from 2 groups (more) using F-test (one-way variance) were compared. The parameters were sex, age, education level, occupation, income, nature of business, and the number of years of doing business found that there was no difference consistent with the research results of Sirima Bunkusol Thanasak, Kaikratok and Kanokkan Srisurin (2020). Using the personal income tax via the internet system of people in Ubon Ratchathani Municipality, the research results (Abstract) found that 1) most of the samples had a moderate level of knowledge and understanding of personal income tax via the internet. 2) comparing their knowledge and understanding of personal income tax with personal income tax payment via the internet according to personal data. It was found that different personal factors such as sex, educational level and occupation had no statistical significance at .05.

Table 7 Comparison results of the understanding level of people liable to tax land and buildings in Fang Daeng Sub-district, Na Klang district, Nong Bua Lamphu Province by one-way variance or F-test from 2 pairs or more, i.e., sex, age, education level, occupation, income, nature of business and number of years in business.

Understanding of land and building taxpayers	Source of Variance	SS	df	MS	F	P-value
1. Perception of information and understanding of land and building tax payment of people who are responsible for land and building tax	Between groups	1.029	2	.514	1.328	.269
	In a group	47.271	122	.387		
	Total	48.300	124			
2. The understanding of land and buildings taxpayers in the service of personnel and officers collecting land and buildings tax	Between groups	.392	2	.196	.279	.757
	In a group	85.760	122	.703		
	Total	86.152	124			
3. Other aspects of understanding paying the land and building tax of the person who is obliged to pay the Land and building tax	Between groups	.551	2	.275	.420	.658
	In a group	79.981	122	.656		
	Total	80.532	124			
Total all	Between groups	.712	2	.356	1.472	.233
	In a group	29.500	122	.242		
	Total	30.212	124			

Summary and Suggestions

The results revealed the personal data of the respondents responsible for land and building tax in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province. The general information is classified as follows: sex 42.4% of 53 people, 57.6% of females 57.6%, about age 4.8%, aged 21-30 years, 6 People, 35.2% aged 31-40 years of 44 people, 55.2% aged 41-50 years of 69 people, 4.8% aged 51-60 years and over 6-people. About the educational level, 55.2% lower. or equivalent high school/vocational 69 persons, 22.4% Diploma/vocational 28 persons, 22.4% Bachelor's degree, 28 persons. Regarding the nature of business, 8.0%, 10-dormitories, 90.4% business 113 private/trading locations, 1.6% renting buildings and land 2-places, the type of business 100%, natural persons 125 people, the number of years in business 25.6% 1-5 years, 32 people, 43.2 percent 6-10 years of 54 people, 18.4 percent 11-15 years of 23 people, 8.0% 16-20 years of 10 people, 4.8% over 20 years of 6 people, occupation 11.2 percent 14 civil servants, 48.0% 60 farmers, 36.8% trade/business, private 46 people, 4.0 percent, employees of private companies / state enterprises 5 people, income 3.2 percent, 10,000-15,000 baht, 4 people, 15.2 percent, 16,000-20,000 baht, 19 people, 81.6 percent, more than 20,000 baht, 102 people, and about public relations 78.4% billboards 98 people, 8.0% Facebook 10 people, and 13.6 percent internet 17 people.

The results of understanding people liable to tax land and buildings in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province are summarized. The overall picture was a high level ($\bar{x}=3.99$), in descending order as follows; 1. The understanding of the land and building taxpayers in the service of personnel and land and buildings tax collectors ($\bar{x}=4.04$), 2. Other aspects of the land and building tax of who is responsible for the land and building tax ($\bar{x}=4.03$) and 3. The perception of information of the land and building tax of who is responsible for land tax and buildings ($\bar{x}=3.92$). The results of the comparison of the level of understanding about the people of the land and building tax liability in Fang Daeng Subdistrict, Na Klang district, Nong Bua Lamphu Province by one-way variance or F-test from 2 pairs or more, i.e., sex, age, education level, occupation, income, nature of business and number of years in business no different.

Suggestions

1. The understanding of land and buildings taxpayers in the personnel service and official collecting land and buildings tax should be clarified. The staff and personnel who understand the rules for calculating land and buildings tax should encourage these officers to attend additional training on land and buildings and their experience with personnel. In addition, create a network of land law and other laws related to public and private sectors.

2. Perceived information and understanding of land and buildings taxation of land and buildings taxpayers, although this aspect will be used as a recommendation for further research. Considering the overall results were at a very high level. Nevertheless, some issues are average: other taxes are payable. Therefore, future works should be related to land and buildings, which are 1) management of billboard tax collection, 2) entrepreneurs' knowledge about billboard tax and 3) model of billboard tax collection of the Sub-District Administrative Organization and Municipality.

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