

ANALYSIS OF COLLECTION PROCEDURES AND CALCULATION SYSTEM FOR LAND AND RURAL AND URBAN BUILDINGS TAX IN HILIHAI VILLAGE, GUNUNGSITOLI SUB-DISTRICT

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Abstract: *This research is about the collection procedure and the land and building tax (PBB) calculation system in Hilihao Village, Gunungsitoli Sub-District. The purpose of this paper is to know the Land and Building Tax collection procedure, to know the Land and Building Tax calculation system, and to know the inhibiting factors and efforts to increase rural and urban PBB in Hilihao Village, Gunungsitoli District. The method used is descriptive qualitative. The results of this paper indicate that the rural and urban PBB collection procedures in Hilihao Village, Gunungsitoli City are based on Gunungsitoli Mayor Regulation Number 37 of 2013 concerning rural and urban PBB collection systems and procedures, starting from the stages of object registration procedures, object data collection, object assessment of SPPT issuance, payment, reporting. Whereas the rural and urban PBB calculation system in Hilihao Village refers to the Regional Regulation of Gunungsitoli City where the legal basis for the imposition of rural and urban PBB by the Regional Government is Law Number 28 of 2009. The rates for land and building taxes for rural and urban implemented in Hilihao Village, Gunungsitoli Sub-District, namely: 0.3% (zero point three percent) referring to the Gunungsitoli City Regional Regulation Number 2 of 2011 concerning Regional Taxes.*

Keywords: *collection procedure, calculation system, land and building tax*

1. Introduction

The increase in community needs cannot be denied. This is marked by every community effort to fulfill all its needs for its survival. According to the Big Indonesian Dictionary, it is stated that need is the desire or desire to own and enjoy the use of goods/facilities or services that can provide satisfying benefits for both body and spirit for survival.

One of the primary needs related to meeting community needs for housing needs, every community has the same rights to control land / land / buildings before the law. In the agrarian sphere, land is one of the vital sources of life for humans, both in its function as a means of

making a living (supporting livelihoods) in various fields such as agriculture, plantation, livestock, fisheries, industry and as a place to live with the establishment of housing, buildings, buildings as residences or businesses. The implementation of the provisions of Article 33 paragraph (3) of the 1945 Constitution states that "the land and water and natural resources contained therein are controlled by the state and used for the maximum benefit of the people". Government Regulation Number 40 of 1996 concerning right to cultivate, right to build and use right over land. However, in order to obtain this right, the people give what is their obligation to the state which is determined by the government, which is known as tax.

With the existence of taxes, it is crucial to determine the success of a country in increasing national development or autonomous regions because taxes are one of the sources of funding for the development of facilities that are useful for public purposes.

One of the sources of tax funds in question is land and building taxes for rural and urban areas. This type of tax is delegated by the government to the head of regency / city which is referred to as regional tax as regulated in Law Number 28 of 2009 concerning Regional Levies (PDRD) which took effect from January 1, 2010.

However, in its application, the land and building tax for rural and urban areas is implemented gradually to maximize its implementation in all regions. The Minister of Finance in collaboration with the Minister of Home Affairs regulates a maximum period of 4 years from the enactment of the Regional Levy Regional Tax Law (PDRD) or from January 1, 2010 and no later than December 31, 2013. So, on January 1, 2014, land and building tax rural and urban areas have been implemented or implemented comprehensively throughout all district / city governments in Indonesia. Rural and urban PBB collection in a district / city can be done. However, firstly, the district/city government must issue a Regional Regulation on rural and urban PBB which becomes the operational legal basis in the technical implementation of the imposition and collection of rural and urban PBB in the regency/city area concerned.

Likewise, in Hilihao Village, Gunungsitoli Sub-District, the Regional Government (PEMDA) of Gunungsitoli City has implemented the imposition of rural and urban land and building taxes as regional responsibilities. Hilihao Village is one of the villages located in Gunungsitoli District whose people have different professional and educational backgrounds. In the event that the tax obligations that have been applied remain the same. However, the difference lies in the amount of liability that must be borne by the community concerned. The responsibility of the community for their obligations is not necessarily all aware of it. This is because the level of public understanding is still low and different so that it affects the awareness and compliance of the taxpayers themselves. This difference in understanding often occurs among the community due to the lack of information provided, the explanation that is less detailed and not understood, there is no direct socialization in the village / area carried out by the local government such as collection procedures and the rural and urban PBB tax calculation system, so that this This creates a sense of lack of care and awareness of the importance of responsibility for land and building taxes for rural and urban areas. There are still people who are late in paying taxes and some are delinquent in payments. This community behavior reflects non-compliance with the Taxation Law in fulfilling its obligations.

Rochmat Soesmitro (2009) states that taxes are: "people's contributions to the state treasury based on law can be enforced without getting lead services which can be directed and used to pay for general expenses." The legal basis for taxation, namely the General Provisions and Tax Procedures of Law Number 6 of 1983 as amended by Law Number 28 of 2007. This position is part of public law, where in the field of law special regulations take precedence over general regulations or known as *lex specialis derogat legem generalis*, adheres to an imperative that the implementation cannot be postponed. Meanwhile, the legal basis for Land and Building Tax (PBB) is Law No.12 of 1985 as amended by Law No. 12 of 1994. TA has a function as stated by Mardiasmo (2016) consisting of 1) budgetary function), namely as a source of funds for the government to finance its expenses. 2) the function of regulating (*cregulerend*), namely as a tool to regulate or implement government policies in the social and economic fields.

Rural and urban PBB collection in a district/city can be done. However, firstly, the district / city government must issue a Regional Regulation on rural and urban PBB which becomes the operational legal basis in the technical implementation of the imposition and collection of rural and urban PBB in the regency / city area concerned. The legal basis for collecting urban rural PBB in a district / city is 1) Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, 2) Regional Regulation of Gunungsitoli City Number 2 of 2011 concerning Regional Taxes, and 3) Regulation of the Mayor of Gunungsitoli City Number 37 of 2013 concerning Rural and Urban PBB Collection Systems and Procedures

The subjects of rural and urban PBB tax based on Law Number 28 Year 2009 are individuals or entities that actually have a right to the land, and / or; Get benefits from the earth, and or; Have rights over the building, and / or get benefits over the building; As well as owning or controlling buildings. According to Suandy (2011), the subjects of rural and urban PBB tax are parties (individuals or entities) who utilize the land and buildings who will be subject to rural and urban PBB tax obligations. Meanwhile, the tax object according to Suharno (2003) states that to facilitate its implementation, the UN administration classifies PBB tax objects based on their characteristics in several sectors, namely: 1) The rural sector is a tax object in an area that has characteristics such as rice fields, fields, ponds. traditional, and others. 2) The urban sector is the object of tax in areas that have urban facilities, such as residential areas that have urban facilities, real state, shopping complexes, industry, trade and services. 3) Plantation Sector is PBB object that is cultivated in the field of plantation cultivation, whether it is operated by BUMN, BUMD, or private sector. 4) Forestry sector is the object of PBB in the business sector that produces forest product commodities, such as felled timber, rattan, resin, and others. 5) Mining Sector is PBB object in the business sector that produces mining commodities, such as gold, and others. And based on Article 77 paragraph 1 of Law Number 28 of 2009, the objects of rural and urban PBB tax are land and / or buildings that are owned, controlled, and or utilized by individuals or entities, except for areas used for plantation, forestry business activities and mining.

In determining the amount of the Tax Object Sales Value (NJOP), it is determined every three years by the Head of the Regional Office of the Directorate General of Taxation on behalf of the Minister of Finance by taking into account the opinions of the local government

(Mardiasmo, 2016). Thus, the amount of NJOP in this writing is based on the Gunungsitoli Regional Regulation concerning Regional and Urban PBB Regional Tax Article 63, the second part, the basis for imposing rural and urban PBB taxes is the Sales Value of Tax Objects (NJOP). Gunungsitoli City Regional Regulation Number 2 of 2011 concerning Regional Taxes Article 63 paragraph (1) The determination of the selling value of objects is determined by the Regional Head (Mayor) in three ways, namely:

- 1) Comparison of prices with other similar objects, namely an approach / method of determining the selling value of a tax object by comparing it with other similar tax objects which are located nearby and have the same function and the selling price has been known.
- 2) New acquisition value, which is an approach / method of determining the sale value of a tax object by calculating all costs incurred to acquire the object at the time of the appraisal, which is reduced by depreciation based on the physical condition of the object.
- 3) Replacement selling value, which is an approach / method of determining the selling value of a tax object based on the results of the tax object's production.

Furthermore, in determining the rural and urban PBB tax rate it is based on the Gunungsitoli City Regional Regulation Number 2 of 2011 Article 64 concerning Regional Taxes and is stipulated by the relevant district/city regional regulation at 0.3% (zero point three percent and the rural PBB calculation system. and urban according to the rural and urban PBB calculation formula, namely:

| | |
|---------------|---|
| Taxes Payable | = Tax rates X Tax Base |
| | = Tax rates x (NJOP-NJOPTKP) |
| | = Tax rates x (NJOP land + NJOP Building – NJOPTKP) |

The same is the case with the writing done by Matdio Siahaan (2018), where the determination of the calculation of the PBB tax rate is adjusted to the regulations stipulated by the Governor in Governor Regulation Number 77 of 2014 with the Sales Value of Tax Objects (NJOP) in accordance with Governor Regulation Number 263 of 2014 and rates which is in accordance with Regional Regulation Number 16 of 2011. Likewise, the writing done by Gusti Ayu Dewi Utari, et al (2017) states that the calculations for the Land and Building Tax for the Rural and Urban Sector on village ayahan land are in accordance with the government regulation of Buleleng Regency No. 5 years 201.

Based on the phenomena, theoretical foundations and previous writing problems, the authors write with the following problem formulations:

- 1) What is the procedure for rural and urban PBB collection in Hilihao Village, Gunungsitoli District?
- 2) What is the rural and urban PBB calculation system in Hilihao Village, Gunungsitoli District?
- 3) What are the inhibiting factors for increasing PBB tax and efforts to increase rural and urban PBB in Hilihao Village, Gunungsitoli District?

This writing aims to determine the UN collection procedure, know the PBB calculation system, and determine the inhibiting factors and efforts to increase rural and urban PBB in Hilihao Village, Gunungsitoli District.

2. Research Method

The type of this research is qualitative with descriptive methods. In this research, there are two types of data used, including primary data, namely data that is directly obtained from the source and secondary data, namely data obtained indirectly such as books in libraries, comparing with searching data on the internet related to writing materials. There are three data collection techniques used in this paper, namely observation, interviews, and documentation, including the classification and determination of the NJOP of buildings as the basis for the imposition of rural and urban land and building taxes, regulations regarding PBB-P2 and other documents related to writing.

3. Research Result

3.1 Subjects and Objects of Rural and Urban PBB in Hilihao Village, Gunungsitoli Sub-District

The subjects of rural and urban PBB in Hilihao Village are private persons or entities who own and / or control the land and buildings. Types of rural and urban PBB subjects in Hilihao Village are private and public persons (CV and Business Place). The tax object in Hilihao Village is the rural and urban PBB that is collected. The types of tax objects are land (land) and buildings (houses, fences).

3.2 Procedure for the Collection of PBB in Rural and Urban Areas in Hilihao Village, Gunungsitoli Sub-District

The rural and urban PBB collection procedure in Hilihao Village has provisions in accordance with Gunungsitoli Mayor Regulation Number 37 of 2013 concerning rural and urban PBB collection systems and procedures, starting from the stages of object registration, object data collection, assessment of SPPT issuance objects, payments, reporting.

a. Procedures for the Registration of Rural and Urban PBB Objects

Registration is the first process or stage in the collection of rural and urban PBB before taxpayers pay taxes. In this stage, the registration is carried out by the tax subject or taxpayer with the following requirements:

- 1) Submit a written application in Indonesian which is addressed to the Mayor through the Dinas;
- 2) Fill in the Tax Object Return (SPOP), including the LSPOP clearly, correctly and completely. Tax Object Return (SPOP) is a letter used by taxpayers to report data on the subject and object of land and rural and urban building taxes in accordance with regional taxation laws and regulations.
- 3) The SPOP form is provided by the Gunungsitoli City Government and can be obtained free of charge;

- 4) Taxpayers who have NPWP include the NPWP in the column provided in the SPOP;
 - 5) The application letter and SPOP including LSPOP are signed by the tax subject or taxpayer and if not a tax subject or taxpayer, must be attached with a power of attorney.
 - 6) The application letter and SPOP including LSPOP are submitted to the Office no later than 30 days from the receipt of the SPOP by the tax subject or his proxy;
 - Attach supporting documents such as: Photocopy of KTP or other personal identities;
 - Photocopy of proof of ownership / control / utilization of land (certificate) or land certificate from the Village Head known to the Gunungsitoli Sub-district Head;
 - 7) The forms and contents of the SPOP and LSPOP forms are stipulated as stipulated in the Mayor Regulation.
- b. Procedures for Data Collection of Rural and Urban PBB Objects
- The data on objects and subjects of rural and urban PBB are carried out by the Office. Recording of objects and subjects can be done by:
- 1) Submission and monitoring of SPOP returns;
 - 2) Identification of tax objects;
 - 3) Verification of tax object data;
 - 4) Measurement of the tax object field
- c. Procedures for the Assessment of Rural and Urban PBB Objects
- The assessment of rural and urban PBB objects is carried out by the Agency which includes the assessment of land and building objects both massively and individually by using a predetermined valuation approach to determine the tax object sale value (NJOP) which will be used as the basis for tax imposition.
- Mass assessments can be:
- 1) Land mass appraisal;
 - 2) Mass appraisal of buildings by compiling a list of building component costs (DBKB) for standard tax objects with the criteria for tax objects, namely:
 - a) Land area $\leq 10,000$ m²
 - b) Number of floors ≤ 4 floors
 - c) Building area ≤ 1000 m²
- Mass appraisal of buildings by compiling a List of Building Component Costs (DBKB) for non-standard tax objects with the criteria for tax objects, namely:
- a) Land area $\geq 10,000$ m²
 - b) The number of floors ≥ 4 floors
 - c) Building area ≥ 1000 m²

Individual assessments can be:

- 1) Individual valuation for tax objects in the form of land using the Market Data Approach is the selling value of the tax object which is similar to other tax objects whose market price has been known. This approach is used to determine the sale value of land tax objects, but can also be used to determine the sale value of building tax objects
- 2) Individual valuation for both land and buildings using the Cost Approach is an approach used to determine the value of land or buildings, especially to determine the sale value of a building tax object by calculating all costs incurred for constructing a new building of a similar type less physical depreciation.
- 3) Individual valuation for building tax objects using the Income Capitalist Approach is an approach used to determine the sale value of tax objects that cannot be done based on a market data approach or a cost approach, but is determined based on the net results of the tax object. This approach is mainly used to determine the sale value of mining mining tax objects or objects of declaration.

d. Procedures for Issuance of Rural and Urban PBB Tax Return (SPPT)

Rural and urban PBB tax returns (SPPT) are stipulated, issued and signed by the Head of the Gunungsitoli City PPKAD Office. Tax Returns Payable (SPPT) is a letter used to notify the amount of land and building taxes for rural and urban areas owed to taxpayers. Particularly related to the signing of rural and urban PBB tax returns, this can be done by:

- 1) Stamp and wet signature, for tax assessment above IDR 500,000 (five hundred thousand rupiah)
- 2) Stamp and signature, for tax assessment below IDR 500,000 (five hundred thousand rupiah)

Rural and urban tax returns (SPPT) can be issued through:

- 1) Bulk / whole printing
- 2) Printing in order:
- 3) Making copies of rural and urban PBB tax payable tax returns
- 4) Issuance of tax returns for rural and urban PBB payable as a follow-up to the decision on objection, reduction or correction
- 5) Follow-up registration of new tax object
- 6) Movements of tax objects and / or subjects

e. Rural and Urban PBB Payment Procedures

The tax payable under the Tax Returns Payable must be paid no later than six months from the date the taxpayers receive the tax return. The tax payable can be paid through a bank that has been appointed and determined by the Mayor through a Mayor's Decree such as the Gunungsitoli City Branch of the Sumut Bank. Payment of tax payable through a bank appointed by the Mayor can be made directly to the place of payment as stated in the tax payable notification. After making payments, taxpayers have the right to receive proof of tax payment from the officer who serves them in the form of a Tax Receipt Cash Deposit (STTS) as proof of having paid rural and urban PBB payments

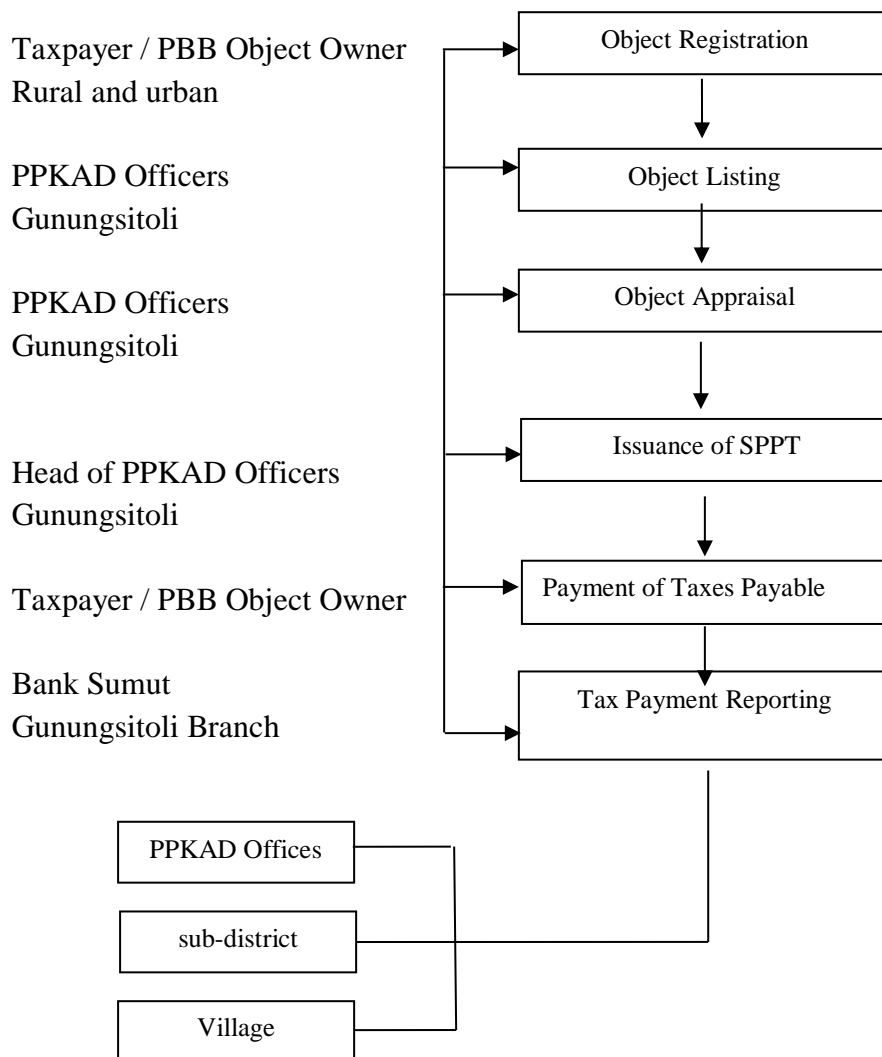
from a bank appointed by the Mayor. Receipt of Cash Deposit (STTS) is proof of payment or payment of tax that has been made using a form through a payment place designated by the Mayor of Gunungsitoli City.

f. Tax Payment Reporting

After taxpayers pay their payable taxes, the bank institution is obliged to provide a report to the Gunungsitoli City Revenue Service by submitting a cash receipt for the cash deposit sheet II to the issuing treasurer, sheet III for Gunungsitoli District and sheet IV for Hilihao Village.

**Flowchart of Rural and Urban PBB Collection Procedure
In Hilihao Village, Gunungsitoli Sub-District, Gunungsitoli City**

Source: Interview



4. Discussion

4.1 Rural and Urban PBB Calculation System in Hilihao Village, Gunungsitoli Sub-District

The rural and urban PBB calculation system in Hilihao Village refers to the Regional Regulation of Gunungsitoli City where the legal basis for the imposition of rural and urban PBB by the Regional Government is Law Number 28 of 2009.

The rate for rural and urban land and building tax (PBB Rural and Urban) which is applied in Hilihao Village, Gunungsitoli District, namely: 0.3% (zero point three percent) refers to the Gunungsitoli City Regional Regulation Number 2 of 2011 concerning Regional Taxes.

To get the amount of rural and urban PBB that must be paid by taxpayers in accordance with written evidence in the Taxpayer Tax Return (SPPT) received by taxpayers when they want to make rural and urban PBB payments at Bank Sumut Gunungsitoli Branch, namely the principal amount of PBB tax payable is calculated by multiplying the rate by the tax base after deducting the sale value of the non-taxable tax object.

$$\text{PBB P2} = \text{Basic Imposition} \times (\text{NJOP Land} + \text{Building}) - \text{NJOPTKP}$$

For example: Mr. Yasokhi Zendrato owns land (land) covering an area of 132 m² with a tax object sale value (Land NJOP) of IDR 82,000 per m². The house building is on an area of 126 m² with a tax object sale value (Building NJOP) of Rp 429,000 per m², the applicable tax rate is 0.3% and the sale value of the non-taxable object (NJOPTKP) is Rp.10,000,000

The process in calculating rural and urban PBB is:

- Taxpayers will be directed and served by officers who handle rural and urban PBB.
- Officers will enter data and check / record data from the taxpayer according to the data provided by the taxpayer through supporting files such as Tax Returns Payable (SPPT).
- After obtaining the data in accordance with the taxpayer then the officer will calculate the rural and urban PBB for the tax object.

$$\begin{aligned} \text{PBB P2} &= \text{Basic Imposition} \times (\text{NJOP Land} + \text{Building}) - \text{NJOPTKP} \\ &= 0,3\% \times (((132 \text{ M}^2 \times \text{Rp } 82.000) + (126 \text{ M}^2 \times \text{Rp } 429.000)) \\ &\quad - \text{Rp } 10.000.000) \end{aligned}$$

$$\begin{aligned} \text{PBB P2} &= 0,3\% \times ((\text{Rp } 10.842.000 + \text{Rp } 54.050.000) - \text{Rp } 10.000.000) \\ &= 0,3\% \times (\text{Rp } 64.878.000 - \text{Rp } 10.000.000) \\ &= 0,3\% \times (\text{Rp } 54.878.000) \\ &= \text{Rp } 164.634 \end{aligned}$$

So, the land and building tax that Mr. Yasokhi Zendrato must pay is IDR 164,634

4.2 Factors Inhibiting the Improvement of Rural and Urban PBB in Hilihao Village, Gunungsitoli Sub-District

Based on the results of the author's interviews with village and community officials, it was found that the inhibiting factor in increasing rural and urban PBB was the level of public awareness. This factor is influenced by several things, including:

- a. Negative prejudice against taxation officials who collect or handle rural and urban PBB issues.
- b. Barriers or lack of intensity of cooperation between the PKKAD Office, village officials and village communities.
- c. There is still a lack of information that should be disseminated and acceptable to the public regarding the role of taxes as a source of regional / state revenue and other positive aspects.
- d. There is a public opinion that the reciprocity (Kontraprestasi) of taxes cannot be enjoyed directly, even though the construction of infrastructure has not been evenly distributed.
- e. There is a public opinion that the government is not open to the use of tax money.

4.3 Efforts to Increase Rural and Urban PBB in Hilihao Village, Gunungsitoli Sub-District

Efforts to increase rural and urban PBB are increasing adequate human resources where the Hilihao village apparatus together with the PPKAD Office of Gunungsitoli City, especially those who handle rural and urban PBB, collaborate in building communication and community awareness including leadership, service and motivation. Leaders must be able to create facilities to stimulate awareness which is led in this matter, namely the awareness of the people in Hilihao Village to pay taxes. Community service providing quality services has become an obsession that has always wanted to be achieved. Motivation is an encouragement so that the village community wants to do something sincerely as well as possible. So that good leadership, quality servants and good motivation / appeal will affect public awareness to pay rural and urban PBB on time.

Efforts to respond to these demands require the competence and professionalism of officers / employees / officers who are able to provide excellent service, discipline, skills and cooperation in accordance with the provisions set by the Regional Government.

4.3 Sanctions imposed on taxpayers who experience delays in rural and urban PBB payments in Hilihao Village, Gunungsitoli Sub-District

Based on the results of the author's interview with the village apparatus of Hilihao Village, Gunungsitoli District, taxes owed when the payment is due are not paid or underpaid, are subject to an administrative fine of 2% (two percent) a month, which is calculated from the time of maturity to the day of payment for the period of time. maximum 24 months (2 years).

5. Conclusion and Sugestion

5.1 Conclusion

Based on the results obtained from the results of data analysis, the authors can draw the following conclusions:

- 1) Rural and urban land and building tax is a material tax, meaning that the amount of tax payable is determined by the state of the tax object which consists of 2 things, namely: land and buildings.
- 2) Rural and urban PBB collection systems and procedures have been implemented in accordance with predetermined standards based on the Regulation of the Mayor of Gunungsitoli Number 37 of 2013. The collection procedures start from the registration of tax objects carried out by taxpayers / or owners of tax objects, data collection and assessment of tax objects. by PPKAD officers of Gunungsitoli City, issuance of Tax Returns Payable (SPPT) by the Head of the Gunungsitoli City PPKAD Office, as well as tax payments payable in accordance with SPPT by taxpayers / tax object owners and reporting carried out from the Bank of North Sumatra, Gunungsitoli City Branch.
- 3) The rural and urban PBB calculation system in Hilihao Village refers to the Gunungsitoli City Regional Regulation where the legal basis for the imposition of rural and urban PBB by the Regional Government is Law Number 28 of 2009. Land and building tax rates for rural and urban areas (Rural and Urban PBB) which is applied in Hilihao Village, Gunungsitoli District, namely: 0.3% (zero point three percent) referring to the Gunungsitoli City Regional Regulation Number 2 of 2011 concerning Regional Taxes.
- 4) The existence of rural and urban PBB is expected to be able to function as a strategic learning tool for the community, especially in terms of increasing the awareness and compliance of taxpayers in carrying out their state obligations to pay taxes. The rationale is that increasing taxpayer compliance is expected to impact other types of taxes because the number of rural and urban PBB taxpayers is quite large and relatively spread throughout the region.

5.2 Suggestions

From the research that has been done above, the authors submit several suggestions:

- 1) It is expected that in the provision of tax rates, it must be adjusted to the size of the tax objects owned and / or utilized by taxpayers. The amount of PBB tax for rural and urban areas which is 0.3% is still burdensome for taxpayers.
- 2) It is hoped that the Gunungsitoli City PPKAD Office, especially those dealing with rural and urban PBB issues, will be more active and fully determined in providing services, information and full understanding to the public (taxpayers) on how important it is to pay their obligations.
- 3) The transfer of rural and urban land and building taxes from the Central Government to Regional Governments requires the support of adequate quality human resources.

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