

SUMMARY

Ricky Indra Gunawan. 2012. Analysis of Land And Building Tax Arrears (A Case Study at Pandanlandung Village, Malang Regency). Supervisor: Dr. Tjahjanulin Domai, MS, Co-supervisor: Drs. Siswidiyanto, MS

Main problem in the research is arrears of Land and Building tax at Pandanlandung village of Malang Regency. The background is to know the factors that cause the arrears. In the Land and Building tax collection, the local government is helped by local apparatus. With the Regent Regulation No 48 of 2003, then Pandanlandung Village has authority and duty in the Land and Building tax collection at the area. In the area, it was found phenomenon arrears in huge amount because of no SPPT (letter of indebted tax) given to the tax obligor by the Village apparatus, because the tax obligor is unknown their presence, and there are also tax obligor that do not pay the tax although their SPPT was given. It caused by the lack of their responsibility in paying the tax. The research raised two problem, first, how the village apparatus in collect the tax from the tax obligor. Second, what obstacles that cause the tax arrears at the Pandanlandung village.

The research use descriptive method with qualitative approach. The used data sources are primary and secondary, data collection by observation, interview and documentation. The research instruments was interview guidance and field note. The analysis method by data reduction, data display, and inference. The research location was Malang regency. While the site was Pandanlandung Village Office, so the focus were: the role of Pandanlandung apparatus in collating the tax to obligor, including a) socialization, b) door to door collection. The second, the obstacles that cause the arrears, a) SPPT not given to obligor b) SPPT given to obligor but not paid c) lack of responsibility from the obligor if viewed from the societal perception about land and building tax.

The research produce inference that the land and building tax at the Pandanlandung village do not reach the target yet. In this case the apparatus also has done efforts in the collection, through socialization either through social forum, pamphlet, or direct service from the village office, beside that the Pandanlandung village also pro active in collect the tax. The arrears at Pandanlandung caused by some factors, such as the SPPT not given to obligor, so the tax that should be paid was unpaid that cause the arrears, and there are obligor that not pay although receive the SPPT, and they know the mature date and fine of administration.

Recommendation for the problems, the village office should be innovative in finding new alternative to optimize the tax collection, by

motivating the society to pay the tax, by using social activities such as hiking in the Indonesian Republic Anniversary with interesting prizes, one of the requirement to participate in the activities should showed STTS (letter of paid evidence tax) of the tax. In the socialization, the village office not only urging but also socialize the stipulations in paying the tax, such as mature date, and fine of administration. In servicing the tax payment to society the village office should adopt the transparency and accountability to the Pandanlandung society.

Keywords: billing problems property tax of PBB, role government, public preception

