

THE ROLE OF VILLAGE APPARATUS IN OPTIMIZATION OF COLLECTION OF RURAL AND URBAN LAND AND BUILDING TAXES IN CIBODAS LEMBANG VILLAGE

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ABSTRACT

The Rural and Urban Land and Building Tax are one of the sources of funds and foreign exchange earnings for local governments, both cities, and districts. The existence of this tax is quite calculated in increasing regional income. The potential for Regional Original Income from the Land and Building Tax sector is very large. However, the implementation of this tax collection did not fully run properly and followed applicable regulations. This study aims to determine the role of village officials in optimizing tax collection, inhibiting factors, and efforts to optimize Land and Building Tax collection in Cibodas village. The research results are expected to optimize the role of village officials, so that taxpayers pay taxes on time and increase land and building tax revenues. Data collection instruments using questionnaires were distributed to village officials and residents of Cibodas Village. The results showed that the collection of Land and Building Tax in Cibodas Village was by the official assessment system. The steps in optimizing the collection of Land and Building Tax by village officials are quite good. Obstacles faced include the lack of socialization and education specifically by village officials regarding Land and Building Tax, there are still taxpayers who do not understand information technology, and a lack of socialization about the procedures for paying taxes through e-wallets. In terms of citizens, there are still taxpayers who do not pay attention and understand the importance of paying taxes. Efforts have been made, among others, to conduct socialization and special education on Land and Building Taxes. Also providing counseling in terms of information technology, so that taxpayers can pay taxes directly using various existing applications so that the tax revenue target can be achieved as expected by the local government. Quality improvement by providing tax training to village officials is also necessary because village officials are an extension of the district government.

Keywords: Optimization, Rural and Urban Land and Building Tax

INTRODUCTION

The Rural and Urban Land and Building Tax is a source of funds and foreign exchange earnings for local governments, both cities, and districts. the existence of the Land and Building Tax is taken into account in increasing the increase in regional income. Every year there will continue to be an increase in the number of land and buildings that are erected, which has an impact on the number of objects for Land and Building Tax.

The potential for Regional Original Income from the Rural and Urban Land and Building Tax sector is very large. However, the implementation of the collection in the city/village did not fully run well and follow applicable regulations, such as in West Bandung Regency. In 2019, it was recorded that the achievement from the Land and Building Tax was reached at Rp. 96 billion from the target of Rp. 167 billion.

Head of Regional Tax Division 2 of the Regional Financial Management Agency, mentioned the high receivables and fines owned by the Regency Government from the Rural and Urban Land and Building Tax residents of West Bandung, which have accumulated since 2013 when the management of the Rural and Urban Land and Building Tax was delegated from the central government. To the regions until 2019, reaching Rp 300 billion. In 2020 the West Bandung Regency Government is targeting Regional Original Revenue from the tax sector of Rp. 450 billion, with the value of the West Bandung Regional Revenue and Expenditure Budget increasing to Rp. 3.2 trillion from the previous year which was only Rp. 3.1 trillion.

The implementation of Rural and Urban Land and Building Tax collection activities in West Bandung cannot be separated from the inhibiting factors that affect the achievement of the targets and objectives that have been set. In 2021, West Bandung will provide stimulants through the provision of discounts to taxpayers due to pandemic conditions when the community is experiencing severe economic difficulties. Usually, in September, the graph of the realization of tax revenues shows an increase. However, amid the current pandemic, taxpayers prioritize basic needs over annual taxes, as well as Rural and Urban Land and Building Taxes. (<https://www.inilahkoran.com/bandung-raya/pr-1181096178/tak-hanya-berikan-diskon-bapenda-Bandung Barat-perpanjang-jatuh-tempo-pembayaran-pajak?page=all>)

The Covid-19 pandemic condition has made it difficult for local governments to collect taxes from the public, so the realization of the Rural and Urban Land and Building Tax in West Bandung until the September 2021 quarter has only realized 33% or Rp. 37 billion from the target of Rp. 112 billion in 2021 (3/2020). 9/2021). In fact, in the West Bandung, Regional Revenue and Expenditure Budget, the Rural and Urban Land and Building Tax are in second place after the Customs for the Acquisition of Rights to Land and Buildings as a support for regional income with a determination of approximately Rp. 140 billion. Both types of taxes have around 690,000 taxpayers, so they will continue to be encouraged to increase the tax payable.

The management of tax collection by the Regency/City is usually managed by the Regional Revenue Agency, then delegated to the District. Meanwhile, village officials, who are in direct contact with the village community, are tasked with distributing the tax payable notification letter of Rural and Urban Land and Building Tax directly to the residents. In this case, it is village officials

who know firsthand the condition of the surrounding community. In the main functions of the Village apparatus, there are no activities to socialize Rural and Urban Land and Building Tax for its citizens. So far, socialization has been carried out by Regional Revenue Agency directly through social media such as Instagram, Facebook, and for questions or complaints, it is opened via WhatsApp. Meanwhile, for tax receipts, through Bank bjb, Tokopedia, etc., as well as Jejak (Tax Pick-up) cars that travel around receiving tax payments in the area.

The implementation of land and building tax collection is not solely the task of government officials, but through the cooperation of local government officials and related officials, as well as from the taxpayers themselves.

The phenomenon that occurs in the field is that the overall Rural and Urban Land and Building Tax revenue sources are not collected by officers in the field, so it is found that some taxpayers have not been registered and recorded optimally by officers. In addition, there are still taxpayers who do not comply with the obligation to pay taxes both in terms of the amount and the time limit that has been determined properly. Lack of socialization about Rural and Urban Land and Building Tax to the public, so that people do not know the importance of paying Rural and Urban Land and Building Tax.

The results of Rahmawan (2012) that the contribution of land and building tax revenues in Limpasu Subdistrict, Hulu Sungai Regency in increasing regional income has not reached the expected target, due to the lack of effectiveness in the implementation of collection and supervision which is still lacking. This can be seen from the inefficient implementation of existing systems and procedures. In the implementation of the tax collection, the apparatus or tax authorities encountered factors that influenced the collection of Land and Building Tax, whether it came from the taxpayer or from the tax officer as well as legal clarity and certainty. Concerning land and building tax receipts, there are still many shortcomings that exist in it, especially the low participation of the community in paying the Land and Building Tax which is their obligation (Sari, 2015). The government needs to optimize tax collection to increase state or regional revenues, in particular by optimizing the land and building tax sector. This increase in revenue from the tax sector will be more effective if there is an active role in the community. For this reason, the tax office is considered necessary to provide socialization to the public about the importance of paying taxes so that there are no more arrears (Nuzul Bayyinah, 2019).

The results of Melati et al's research (2021) show that the principal provisions and realization of the Rural and Urban Land and Building Taxes from 2017-2020 are still not optimal. The average effectiveness of Rural and Urban Land and Building Taxes realization in 2017-2020 is 101.58% in the very effective category. Meanwhile, the average Rural and Urban Land and Building Taxes contribution for 2017-2020 to Regional Original Revenue is 8.53%. The supporting factors for the receipt of Land and Building Tax are data collection/updating activities as well as monitoring activities to increase taxpayer compliance in paying taxes. While the inhibiting factors externally are geographical factors and reach between regions which are still difficult, especially in terms of access to payments.

The author is interested in conducting research on the role of village apparatus in optimizing land and building tax revenue in Cibodas Lembang Village, because this area is one of the tourist areas/places in West Bandung Regency where quite a lot of hotels/inns have been established, which can affect tax revenues. If the land and building tax is managed properly, it will increase the local revenue of West Bandung Regency.

VILLAGE ADMINISTRATION

West Bandung Regent Regulation Number 8 of 2016 concerning Guidelines for Village Apparatus Organizations, Article 1 explains the definition of Village. A village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

Village Administration is the administration of government affairs and the interests of the local community in the government system of the Unitary State of the Republic of Indonesia. The Village Government is the Village head assisted by the Village apparatus as an element of the Village Government organizer. The village apparatus is the assistant element of the Village Head in carrying out Village Government activities, which consists of the Village Secretary, Head of Affairs, Section Head, and Hamlet Head.

OPTIMIZATION OF TAX COLLECTION

According to Winardi (2003: 363) Optimization is a measure that causes the achievement of goals, whereas if viewed from a business point of view, Optimization is an effort to maximize activities to realize the desired or desired profit. From the description, it is known that optimization can only be realized if it is implemented effectively and efficiently. In the organization of the organization, the goal is always directed to achieve results effectively and efficiently to be optimal.

In the Indonesian Dictionary, W.J.S. Poerwadarminta (1997:753) stated that optimization is achieved as desired, so optimization is the achievement of results. From the description, it is known that optimization can only be realized if it is implemented effectively and efficiently. In the organization of the organization, the goal is always directed to achieve results effectively and efficiently to be optimal.

Effectiveness can be seen from the effects and consequences that are desired to become a reality, which of course is carried out with the maximum ability possessed by someone who is an important component of the organization. Effectiveness concerning optimizing the increase in Rural and Urban Land and Building Tax revenue is expected so that the collection system and procedures

can run and run well, it must be seen from the system used and the procedures for implementing the collection as well as the collection and supervision schedule must be set regularly to generate revenue. high taxes. Besides effectiveness, organizational success also needs to be supported by efficiency. The definition of efficiency according to Ibnu Syamsi (1994:3), is the comparison between the real results achieved by a person with the minimum standard of results.

Efficiency in optimizing the increase in land and building tax revenues is largely determined by the number of costs required and incurred as collection fees and the use of the number of tax collection officers, as well as the availability of facilities and infrastructure used in the implementation of these tax collection activities to achieve acceptable tax results. High enough to be efficient. As well as the supervision carried out, because no matter how high public awareness is if the collection is not carried out properly then these efforts will still not be able to realize a level of tax revenue as expected.

Mardiasmo (2019:8) states that there are 3 (three) forms of tax collection systems, namely the Official Assessment System, Self-Assessment System, and Withholding System. Collecting land and building taxes, it's inseparable from the role of the collection officer. Tax collection officers in this case are people who are determined based on a decree of the authorized official to collect/collect land and building taxes. Aspects that need to be studied in this case involve tax collection, and the ability and motivation of tax officers in carrying out tax collection activities, based on the established system and procedure. Good and available work facilities and infrastructure will certainly have a significant impact on the implementation of collection and other related activities.

In tax collection, the ideal basis for the taxation system is known, according to Adam Smith (1776), The Four Cannons of Taxation or The Four Maxims, and The Seven Concepts of Taxation (Sommerfeld Ray M.):

- a. Equity/Equality. That everyone who is in the same situation should be subject to the same tax. This does not mean that everyone (citizens) is taxed the same.
- b. Certainty. This means that the taxes that must be paid by each taxpayer must be definite, clear, and cannot be arbitrary (there must be legal certainty and clear laws).
- c. The convenience of Payment. Taxes must be collected at the right time, namely, the most convenient and pleasant time for the taxpayer to pay it, namely the time that is as close as possible to the receipt of income.
- d. Economics of Collections. Tax collection should be done as economical (as efficient) as possible, lest the cost of collection exceeds the tax collected.
- e. Productivity. Relatively how much tax can be generated is generally highlighted by politicians to evaluate the performance of the government without questioning whether it meets the requirements of the canons of taxation or not or this system must be able to collect as much tax as possible for the benefit of the state or the budget.
- f. Visibility. The measure used by taxpayers, how much enjoyment they can get from the number of their tax payments which are often exploited by politicians to sow promises of increasing welfare compared to how efforts to increase tax revenues
- g. Political Considerations. How do the members of the people's representatives lobby and approach so that the provisions of the tax laws and regulations benefit their group.

RURAL AND URBAN LAND AND BUILDING TAX

According to Article 1 paragraph (37) of Law No. 28 of 2009 concerning Regional Taxes and Levies, Rural and Urban Land and Building Taxes are taxes on land and/or buildings that are owned, controlled, and/or utilized by private persons or entities, except for areas used for plantation, forestry, and mining business activities. Earth is the surface of the earth which includes land and inland waters as well as the sea in the regency/city territory. The building is a technical construction that is permanently planted or attached to land and/or inland waters and/or sea.

According to Article 78 of Law No. 28 of 2009 concerning Regional Taxes and Regional Levies, the subject of Rural and Urban Land and Building Taxes is an individual or entity that has a right to the Earth and/or obtains benefits on the Earth, and/or has, control, and/or obtain benefits over the Building.

Mandatory Rural and Urban Land and Building Tax is an individual or entity that has a right to the Earth and/or obtains benefits over the Earth, and/or owns, controls, and/or obtains benefits over the Building.

Rural and Urban Land and Building Tax objects are lands and/or buildings that are owned, controlled, and/or utilized by private persons or entities, except for areas used for plantation, forestry, and mining business activities.

The rate of Rural and Urban Land and Building Tax according to article 80 of Law no. 28 of 2009 concerning Regional Taxes and Regional Levies is set at a maximum of 0.3% (zeropoint three percent). Rural and Urban Land and Building Tax rates are determined by Regional Regulations.

Based on article 79 of Law no. 28 of 2009 concerning Regional Taxes and Regional Levies, the basis for the imposition of Rural and Urban Land and Building Tax is the Sales Value of Tax Objects, which is the average price obtained from buying and selling transactions that occur fairly, and if there is no sale and purchase transaction, it is determined through a comparison of prices with other similar objects, or new or replacement acquisition values.

The amount of the sale value of the tax object is determined every 3 (three) years, except for certain tax objects which can be determined annually by the development of the area. The determination of the amount of the sale value of the tax object is carried out by the regional head.

RESEARCH METHODOLOGY

This research is a quantitative descriptive research, namely research that collects data in the form of words, pictures, and not numbers, Moleong (1988: 2), the author tries to find out the symptoms that occur in the research object that takes place at a certain time and then describe these events with data obtained from observations and research in the field. The research location is in Cibodas Village, which is a Tourism Village area, where the Sales Value of Tax Objects is quite high along with the increasing number of tourist attractions. so that it has enough potential for development development in supporting regional income.

The respondent are Cibodas Village officials, consisting of the Village Head, Village Secretary, Head of Administration and General Affairs, Head of Finance, Head of Planning, Head of Government, Head of Welfare, Head of Services, Head of Region I and Head of Region II, as well as villagers Cibodas.

The data needed in this study is primary data, which is obtained directly from respondents in the field. Data related to optimizing land and building tax collection in Cibodas Village. Secondary data is data obtained through government agencies that are closely related to this research the Regional Revenue Agency. Data Collection Techniques through Interviews, Observation, Documentation, Data Analysis (Data Reduction, Data Classification, Data Interpretation), and Conclusions.

The research indicators refer to the theory of Adam Smith and Sommerfeld Ray M, namely: Equity/Equality, Certainty, Convenience of Payment, Economic of Collection, Productivity, Visibility, Political Consideration.

THE ROLE OF VILLAGE APPARATUS IN OPTIMIZATION OF COLLECTION OF RURAL AND URBAN LAND AND BUILDING TAXES

The collection of Rural and Urban Land and Building Tax in Cibodas Village is by the official assessment system established by the West Bandung Regency Government. The local government determines the amount of tax that must be paid by the taxpayer by first registering the tax object owned by the taxpayer, then issuing the Tax Return based on the situation at the beginning of the tax year. The notice of tax payable from the West Bandung Regency Government is channeled through the sub-district, to be further submitted to the village, and distributed by village officials to its citizens. In Cibodas Village, Villagers received notice of tax payable around February or March.

Based on the results of questionnaires, observations, and interviews with respondents consisting of residents of Cibodas village represented by the head of the citizens association as many as 17 people, and 5 representatives of the village apparatus, the results obtained from research on the role of village officials in optimizing Land and Building Tax collection which refers to the theory of Adam Smith and Sommerfeld, as follows:

1. *Equity/Equality.*
All respondents stated that the tax applies to all groups of people who own land and buildings. The tax rate stated in the Tax Return is also following the amount of land and buildings owned by the taxpayer. Thus, the collection of Land and Building Tax contained in the Tax Return is following the applicable provisions and fulfills the principle of justice.
2. *Certainty*
Land and Building Tax collection uses an official assessment system, the calculation and amount of taxes have been determined by the local government, as stated in the Tax Return. Respondents stated that the name of the taxpayer, the object of the tax, as well as the tariff listed, were appropriate. However, 13.6% of respondents stated that the Land and Building Tax calculation was not following the actual situation. This is because the number of Land and Building Tax listed is considered too large than it should be.
3. *Convenience of Payment*
After receiving the Tax Return, Cibodas Village residents who become taxpayers must then make payments by what is stated in the letter. Payments are actions taken by taxpayers to pay off taxes owed before maturity, through digital wallets through Bank Bjb, Bjb Digi, Pos Indonesia, Indomart, Alfamart, and e-wallets such as Tokopedia, Shopee, Bukalapak, linkaja, and gopay.

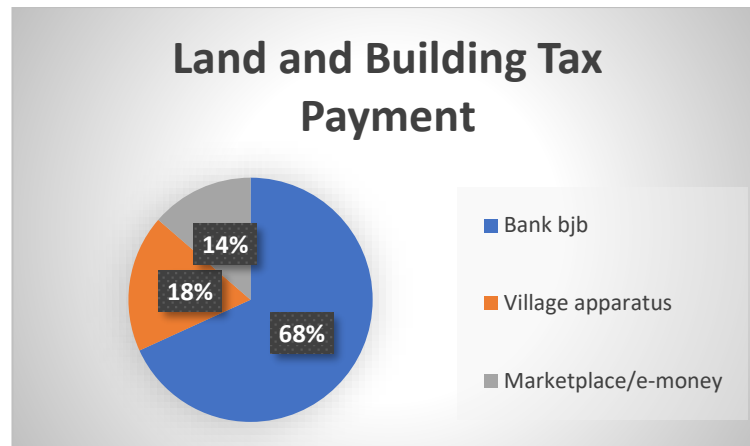


Figure 1. How to Pay Land and Building Tax

Source: Process data

The figure 1, shows respondents stated that it is easy to pay Land and Building taxes. A total of 68.2% of payments were collected through village officials, 18.2% through bjb bank, and 13.6% through marketplace applications. In this case, most of the residents paid the Land and Building Tax collectively through the village apparatus. Village officials took the initiative to assist in collective payments because the house was a bit far from the bank. In addition, not all residents understand how to pay through a marketplace application, so village officials "pick up the ball" so that residents can pay on time and the targeted Land and Building Tax collection is achieved. In this way, the average citizen makes payments on time, although some residents delay. This is the effect of the COVID-19 pandemic, which is disrupting the economy.

4. *Economics of Collection*

Land and Building Tax is a source of regional income, which will be used to finance regional expenditures so that village officials provide a priority scale in collecting Land and Building Taxes so that taxpayers pay before maturity. In terms of efficiency, 100% of respondents stated that they agreed with the activities carried out by village officials in helping with Land and Building Tax collection, by going around to the taxpayer's place. The Village apparatus also collects Land and Building Tax under what is stated in the Tax Return, not exceeding the contributions stated in the Tax Return.

5. *Productivity*

At the time of distribution of Tax Returns, village officials urge residents to immediately pay taxes before they are due. Cibodas Village is one of the tourist destinations, so many cottages or villas are classified as luxurious and are rented out to tourists. This is potential tax revenue for the region, especially Land and Building Tax. The role of the apparatus to provide advice to its citizens is very necessary, although there is no main task and special function of the village apparatus to socialize the Land and Building Tax, it only urges its citizens to pay their taxes immediately. Respondents stated that they agreed 100% on the information on the allocation of results from the taxes they had paid. This is conveyed by village officials informally to residents as land and building tax taxpayers.

6. *Visibility*

Respondents stated that village officials had socialized about the benefits of paying taxes, and felt that there was indirect reciprocity in the form of building public facilities in their village

7. *Political Consideration*

The results of the questionnaire showed that only 22.7% agreed in terms of firmness from village officials regarding the collection of Land and Building Taxes, as well as the socialization of sanctions for taxpayers who did not pay taxes. Thus, respondents feel that there is still a lack of firmness. This can be seen in residents who delay or are late in paying taxes, the local government does not apply sanctions as stated in the regional regulations of the West Bandung district government. This can lead to non-compliance of taxpayers in paying taxes.

Based on the description above, some factors become obstacles to optimizing the collection of Land and Building Taxes, including:

1. There is no special socialization and education by village officials regarding Land and Building Taxes. So far, the delivery of information has only been informal, when village officials distribute Tax Return Land and Building Taxes to their residents, urging residents to pay taxes immediately before they are due.
2. There are still taxpayers who do not understand information technology and lack socialization about tax payment procedures through e-wallets.
3. In terms of citizens, there are still taxpayers who do not pay attention and understand the importance of paying taxes.

The efforts needed to overcome obstacles in optimizing the collection of Land and Building Tax by village officials include:

1. Conduct special socialization and education related to Land and Building Tax
2. Provide counseling in terms of information technology, so that taxpayers can pay taxes directly using various existing applications.
3. The need for some facilities and infrastructure makes it easier for taxpayers to pay their taxes so that the target for land and building tax revenue can be achieved as expected by the local government.
4. Quality improvement by providing training on Land and Building Taxes to village officials who are extensions of the district government.

CONCLUSIONS

Based on the research results, it can be concluded that:

1. Collection of Rural and Urban Land and Building Taxes in Cibodas Village under the official assessment system. The steps in optimizing the collection of Land and Building Tax in Cibodas Village by village apparatus are quite good. Most of the respondents answered agreed with the indicators asked in the research questionnaire.
2. Obstacles faced in optimizing the collection of Land and Building Taxes include the absence of special socialization and education by village officials regarding Land and Building Taxes, the existence of taxpayers who do not understand information technology, and lack of socialization on the procedures for paying taxes through e-commerce. wallets. In terms of citizens, there are still taxpayers who do not pay attention and understand the importance of paying taxes.
3. Efforts are being made to optimize the collection of Land and Building Taxes, among others, by conducting socialization and special education on Land and Building Taxes for villagers. Also providing counseling in terms of information technology, so that taxpayers can pay taxes directly using various existing applications. The addition of facilities and infrastructure makes it easier for taxpayers to pay their taxes so that the target of land and building tax revenue can be achieved as expected by the local government. Quality improvement by providing Land and Building Tax training to village officials are also needed because village officials are an extension of the district government.

The results of this study are expected to optimize the role of village officials, so that taxpayers pay taxes on time and increase land and building tax revenues in West Bandung Regency.

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