

# The Role Of The Village Head In Earth And Building Tax Withdrawal In Papahan Village, Tasikmadu District, Karanganyar Regency During The Covid-19 Pandemic

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## **Abstract.**

*Land and Building Tax is one of the sources of financing for regional development and other sources. In urban and rural areas, the intensification and extensification of land and building tax collection will increase state revenues. Land and Building Tax receipts will be submitted to the Regency/Municipal and Village Governments using a percentage system. Tax sanctions impact the provisions of laws that have been given are disobeyed. The greater the error made, the taxpayer will be subject to severe sanctions if the taxpayer does not carry out his obligations, namely by paying taxes. This study uses a normative juridical approach to qualitative legal research by analyzing library materials or secondary data. This study draws conclusions derived from interpreting laws relevant to the topics discussed. In addition, this study also analyzes the legal principles used to formulate research objectives. The strategies used in optimizing tax collections include evaluating taxpayers to analyze names that are not always punctual in paying taxes taking firmness in the form of warnings to taxpayers who do not pay taxes. Several sanctions have been attached, conducting regular and periodic counseling to taxpayers who are expected to provide insight into the timeliness of paying taxes. They have quality resources to assist in data input and updating in an integrated system.*

**Keywords:** Land and building tax, village head, Covid-19

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## **1. INTRODUCTION**

Law Number 22 of 1994 which was later replaced by Law Number 32 of 2004 concerning Regional Government and Law Number 25 of 1999 which was later replaced by Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments is increasingly developing and complex. Also, the problems faced developing in line with the development and pace of the implementation of Regional Government and Development [1].

In the situation and condition of a country that is experiencing a prolonged economic crisis that will have a direct impact on the socio-economic life of the community, it is necessary to have the policy to manage the revenue of Regional Original Revenue, so that it can fulfil a balanced and dynamic Regional Revenue and Expenditure Budget (APBD), which does not create new problems for society.[2]

Land and Building Tax is one source of regional development financing, in addition to other sources [3]. The intensification and intensification of land and building tax levies, both in cities and in rural areas, can increase state revenues. With

the enactment of Law Number 22 of 1999 which was later replaced by Law Number 32 of 2004 concerning Regional Government and Law Number 25 of 1999 which was later replaced by Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments, revenues from Land and Building Tax, part of which will be handed over to the Regions and Regencies/Cities and Villages/*Kelurahan* with a percentage system [4].

Therefore, the government needs to make optimal efforts in the context of collecting Land and Building Taxes, especially to provide socialization and counselling to the public on the importance of paying Land and Building Taxes.[5]. increasing public awareness of taxpayers, will also increase the fulfilment of the obligation to pay Land and Building Tax, so that the State and Regional Government revenues will also increase[6].

Considering the importance of taxes as a source of state revenue, especially for the implementation and improvement of national development, the practice of Pancasila aims for the prosperity and welfare of the Indonesian people[7]. Therefore, there is a need for management by increasing community participation, especially the Papahan Village community according to their abilities[8]

The COVID-19 pandemic that has hit the entire world, including Indonesia, has had an impact on various sectors throughout the world, including Indonesia[9]. Both the economic, social, and political sectors, all have experienced the effects of the COVID-19 pandemic, these sectors have experienced a decline due to the pandemic that has hit Indonesia from 2020 to 2021[10]. Many people have complained about this covid pandemic[11], but the government has tried its best to help and serve the community[12]. Even though there are still services and assistance from the government that are not right on target, it makes the community experience difficulties, especially in the economic field.

## II. METHODS

This study uses a normative juridical approach by analyzing the laws and regulations. The data collection was carried out by interviewing one of the regional secretaries which were then carried out descriptive analysis according to regional conditions. The object of this research is Papahan Village, Karanganyar Regency, Central Java. Normative juridical research is an approach by analyzing regulations related to patterns or community behavior associated with applicable regulations [13].

## III. RESULT AND DISCUSSION

### 1) **The Role of the Village Government in Collection of Land and Building Taxes in Papahan Village, Tasikmadu District, Karanganyar Regency**

The village is part of the sub-district area which is led by the village government. The Village Government receives the delegation of part of the government's authority from the Camat. The Village Government is responsible to the Camat, therefore the task of withdrawing or collecting Land and Building Tax is one of

the tasks of the Village Government, where it is one of the delegations of authority from or the result of the delegation of authority from the District Government. The role of the Village Head in the process of withdrawing or collecting Land and Building taxes is to always remind the collection officers who have been assigned to each hamlet to always remind residents to pay taxes on time.

The revenue sector from the Land and Building Tax[14], for the Karanganyar Regency Government has an important role in the preparation of the Karanganyar Regency Regional Revenue and Expenditure Budget every year because of the Land and Building Tax sector has a major contribution to the Karanganyar Regency's Original Revenue. The Village Government as the spearhead for the Karanganyar Regency Government in collecting Land and Building Taxes, especially those in rural areas, Village has been given broad authority to develop its potential to increase Land and Building Tax receipts for the Village concerned [15].

The Village Government as the party that has the authority to carry out the collection of Land and Building Tax must recap or report the payment of Land and Building Tax in each block or each hamlet. Another role of the Village Head is to provide services to residents to make payments for Land and Building Taxes to a collection officer who has been collectively appointed if the taxpayer cannot pay at the bank. The village head is required to collect the taxpayer when the payment is due.[16]

About the implementation of regional autonomy in Regency and City Regions, the Land and Building Tax is one of the *prima donnas* for Regency and City Regions, because generally Land and Building Taxes make a large contribution or contribution to the preparation of APBD in each Regency or City Region. The role of the Village Head is very important in terms of withdrawing or collecting Land and Building Taxes. Therefore, the Village Head must be able to motivate the community to pay Land and Building taxes on time. In addition, it is necessary to have reliable village officials and have good "lobbying" skills and skills, because apart from being a collection officer they must also be able to convince the community of the importance of paying Land and Building Tax.

## **2) Obstacles Experienced by the Village Head in Withdrawing Land and Building Taxes in Papahan Village, Tasikmadu District**

The Village Head who is the spearhead in the implementation of Land and Building Tax levies in Papahan Village, Tasikmadu District, of course, Papahan Village also experiences various kinds of obstacles/committees in the implementation of Land and Building Tax collection in his area, besides that there is an assumption that a policy and planning in its implementation will not be possible to run smoothly and smoothly according to the plan.

In the implementation of the collection of Land and Building Tax based on Law 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Tax, it is not possible to surf according to the planning of the Karanganyar Regency Government. In its implementation, there will certainly be obstacles or

obstacles, although Papahan Village has drawn up strategic steps, there are still obstacles in the implementation of the collection of Land and Building Tax.

Therefore, in the implementation of Law 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Taxes, in Papahan Village, there is a need for systematic planning from the Papahan Village Government, from which planning is expected to be able to minimize the obstacles that will arise. occur.

By predicting and minimizing obstacles in the implementation of the Land and Building Tax withdrawal, anticipatory steps can be prepared earlier to be able to overcome them. Moreover, if this is related to the preparation of the Karanganyar Regency Government in the context of implementing Law Number 22 of 1999 which was later replaced by Law Number 32 of 2004 concerning Regional Government, in Karanganyar Regency, therefore every village in the Tasikmadu Subdistrict supports the implementation of this effort. increase in Regional Original Income, in particular through land and building tax leviesRahmawan, "Optimalisasi Pemungutan Pajak Bumi Dan Bangunan (PBB) Di Kecamatan Limpasu Kabupaten Hulu Sungai Tengah."

According to Mr. Uun as Secretary of Papahan Village, Tasikmadu Sub-district, there are several obstacles experienced by collectors in carrying out land and building tax collections, including the following:

- a) The owner is not in the same area as the tax object or the domicile of the owner of the tax object is outside the area. This will make it difficult for tax collectors to collect Land and Building taxes or to provide information about Land and Building taxes.
- b) The name of the owner of the tax object is unknown. Due to the large number of tax object owners who are domiciled outside the region, sometimes there is validity or difference in the name listed on the SPPT with the original owner.
- c) The name listed on the SPPT changes, this event is often encountered When the tax object has changed hands so that sometimes there is a difference in the name of the owner listed on the SPPT because the owner of the tax object has changed people.
- d) The low awareness of the public to pay Land and Building Taxes at the beginning, this seems to still be happening until now. Moreover, with the economic crisis, it seems that people tend to be "reckless" not to pay Land and Building Tax.
- e) There is no honorarium for collectors. It is undeniable that to carry out the collection also requires at least the cost of transportation. This is because there are several owners of tax objects who are outside the area, thus requiring the collection officer to collect fees outside the area, which is another obstacle if the distance is far from the village area, of course, it will also cost more.
- f) Low motivation of collectors. One of the factors that cause the low and high rates of land and building tax arrears by the community is the low motivation of land and building tax collectors. with taxpayers outside the village area.

### 3) Impact of Land and Regional Tax Revenue during the covid-19 pandemic

To support the implementation of Land and Building Tax collection as regulated in Law Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Tax, the Karanganyar Regency Government has made various policy efforts and strategies to make the implementation of the Law successful. In this way, it is expected that land and building tax revenues can increase so that it can increase Karanganyar Regency's Original Regional Revenue.

These steps and strategies have certainly been followed by every village in Tasikmadu District, it is hoped that these steps will be able to increase Land and Building Tax receipts in the Karanganyar Regency area.

Papahan Village, which is the spearhead of the Karanganyar Regency Government in the Papahan Village area in carrying out the collection of Land and Building Taxes based on Law Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Taxes. In this case, Papahan Village has taken strategic steps and policies to minimize obstacles or Patia in the context of collecting Land and Building Tax based on Law Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Tax.

To maximize the implementation of Land and Building Tax collection based on Law Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Taxes, the Papahan Village Government has taken steps or strategies to maximize Land and Building Tax receipts. , the steps presented by Mr. Uun as the Village Secretary are as follows:

1. Budgeting SPPT collection fees for taxpayers who are outside the Papahan Village area according to need. Due to the absence of a budget from the Karanganyar Regency Government, the Papahan Village Government took the initiative to budget for the collection costs, it was aimed at increasing the performance motivation and enthusiasm of the collection officers.
2. Search for names that are not clear. There is still a problem with information related to the owner of the tax object, causing the collection process to falter so that the Land and Building Tax receipts in Papahan Village also falter, therefore the Village Government searches to expedite the collection process which is later expected to facilitate Land and Building Tax receipts in the village. papahan village area.
3. Conduct routine counseling in every block in Papahan Village. Counseling continues to be carried out by the Papahan Village Government to facilitate the process of receiving Land and Building Taxes. Various outreach strategies have also been carried out in the hope of making the people of Papahan Village willing to pay Land and Building Tax on time.
4. Take concrete steps such as serving the administration if you have paid the Land and Building Tax. This is a form of firmness from the Papahan Village Government for its residents who are still late in paying the Land and Building

Tax. However, in practice, it cannot be fully maximized because it is adjusted to the conditions of the residents of Papahan Village.

#### **4) The Effect of the Pandemic on Land and Building Tax Revenue**

It is undeniable that the COVID-19 pandemic that hit the world in 2019 greatly affected the world economy. Indonesia is no exception, where the Covid-19 case entered Indonesia in 2020. The impact of the economic sector will certainly have an impact on state and even regional income. This pandemic also caused a decrease in the payment target in Papahan Village, which fell by almost 10% in 2020. This decline occurred due to the decline in the economic sector due to the pandemic, government policies contributed because the Central Government declared Large-Scale Social Restrictions (PSBB) were as a result of this policy many markets and closed shopping centers. Not only that, but other crowd centers also closed so that it resulted in a decrease in people's income.

The pandemic that attacked the State of Indonesia also contributed to a 10% reduction in land and building tax payments in 2020. Many people affected by this pandemic were late in paying the Land and Building Tax. The decline in people's income due to the pandemic is also the main reason for the delay in payment of Land and Building Taxes. Because there are many residents of Papahan Village who work as entrepreneurs.

The delay in the payment of Land and Building Taxes resulted in many arrears that occurred. This is based on the impact of the pandemic that is still engulfing this country. The low income and a large number of arrears have become homework for the Regional Government and also the Village Government to take effective steps in overcoming obstacles from receiving Land and Building Taxes.

#### **IV. CONCLUSION**

The role of the Village Head is responsible for being responsible to the community so that he always pays time and reports the results of payments to the community to improve the community. The obstacles in the process of collecting Land and Building Tax in Papahan Village are that the owner of the domicile is outside the village area, the name of the owner is unknown, the name listed on the SPPT changes or is different, Public awareness is still low in paying early in the morning, and there is no honorarium for collectors. . The strategies took in optimizing tax collections include:

- Evaluating taxpayers to analyze names that are not always punctual in paying taxes.
- Warning taxpayers who have attached several sanctions.
- Conducting regular and periodic counseling to taxpayers is expected to provide accuracy to taxpayers.

Punctuality in paying taxes, having quality resources to enter and view data in an integrated system. There needs to be a firm and clear law regarding the imposition of sanctions on people who pay taxes on time to provide a deterrent effect for taxpayers. In addition, in improving taxpayer compliance, it is necessary to have a warning letter due to payment accompanied by some time if you do not pay taxes correctly.

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