



STRATEGIES IN COLLECTING LAND AND BUILDING TAXES IN TRIDARMA VILLAGE, PULUBALA DISTRICT, GORONTALO REGENCY

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Abstract:

This study aims to determine the strategy for collecting land and building taxes in Tridarma Village, Pulubala District, Gorontalo Regency. The results of the study concluded that the strategy in collecting Land and Building Tax in Tridarma Village, in the process of determining the plan of the top leaders, namely by ordering the village heads to go door to door, informing, submitting proof of SPT to taxpayers, submitting the final time. deposit to officers or collectors by making good communication. For a strategy to focus on long-term goals; 1) provide the opportunity to pay taxes at harvest. 2) establish a good cooperative relationship between the village government and the community, 3) reduce all village apparatus in the tax collection process. In the preparation of efforts so that the objectives can be achieved, the strategies carried out are: 1) paying taxes at harvest, 2) providing concessions to pay in installments up to a certain time limit, 3) motivating taxpayers not to be in arrears so they don't become a burden. 4) involving the sub-district government, 5) optimizing all Village apparatus in collecting taxes, 5) mobilizing the PKK Mobilization Team, women's dharma, in collecting land and building taxes. It is suggested to the local government the need to focus on achieving long-term goals.

Keywords: Strategy, Improvement, Collection, Tax

INTRODUCTION

In Indonesia, one of the tax policies of the central government that has a significant influence on the APBD is PBB P2. Therefore, in formulating PBB policies, the Central Government and Regional Governments always do so with great prudence because PBB P2 is related to various other aspects that are very sensitive both economically and politically. PBB P2 if designed properly can be a source of large, stable and elastic revenue. The level of elasticity depends on how far the land in question can be assessed regularly and can be valued according to prevailing market prices. PBB P2 can also strengthen the role of local governments, because it opens up opportunities for a wider tax base for the government's own revenue. An effective PBB P2 will create a strong source of revenue for the government.

This situation illustrates the importance of state revenue in the tax sector, taxes support the wheels of government. Therefore, every year tax revenue becomes the main source of state revenue for supporting the wheels of government (Ministry of Finance: 2017) Revenue from the tax sector can also be a procedure to be used to support people's sovereignty in its implementation, state sovereignty can be interpreted globally, as a manifestation of the state's ability to manage its country without interference from any party. Meanwhile, the concept of the state is based on territory, citizens and government which are legally recognized by all citizens. Citizens should be aware of their obligations to the state, namely by paying taxes. Awareness to become a taxpayer by fulfilling all its obligations needs to be fostered and instilled in the people of Indonesia. The awareness of citizens in paying taxes will facilitate the wheels of government, the smooth wheels of government will also facilitate the achievement of the overall ideals of the people who live in a just and prosperous country. However, until now there are still many Indonesian people who are not aware of the obligation to pay taxes.

Strategy is needed because of the development of society, technological advances, and overall market demands. According to (Kusdarini., 2019a) strategy is a person who is responsible for the success or failure of an organization, because strategists will pay attention to attitudes, values, ethics, willingness to take risks, pay attention to social responsibility, think about the ability to generate profits, think short-term vs. long-term, and local management styles and minimize the need for assistance from the Central Government.

Regional financial issues also always have an important place in every regional government policy. To be able to carry out household affairs, the region must have its own sources so that it does not need to always depend on sources from the Central Government. However, PBB P2 is a type of tax that is difficult to administer and has low

collection efficiency due to the large number of tax objects. PBB P2 does not only focus on increasing revenue but has many other functions. Thus, the existence of PBB P2 is not only important as a source of regional revenue, but also strategic and has a significant influence on various aspects of community activities and lives. As is known, almost all human activities take place on earth and are related to the issue of earth and buildings.

Tridharma Village is one of the villages in Pulubala Sub-district which has a small number of Bumi taxpayers in Gorontalo Regency based on the results of initial observations in the field that the level of public awareness in paying PBB taxes from year to year has not increased significantly. The number of taxpayers from 2015 to 2019 did not increase and the Tridharma Village government was considered to have failed in increasing public awareness of paying taxes.

The results of previous studies that strengthen this research are (Annisa., 2017) entitled Rural and Urban Land and Building Tax Collection Strategies (Pbb P2) by the Payakumbuh City Financial and Asset Management Revenue Service (Dppkad). Finding that the results are not good because the revenue and asset management office in carrying out its duties and functions in implementing the strategy for collecting rural land and building taxes, there are still unregistered tax objects, socialization patterns that have not been maximized and no rewards are given to local governments in influencing effectiveness strategy implementation.

According to (Salusu, 2004) that in general, there are 3 levels of strategies that exist in public institutions according to the level of management, namely upper management, middle management, and lower level management. The three levels of strategy are, (1) Organizational strategy, namely grand strategy, for example formulating Vision, Mission, Values, long-term plans, and so on. (2) Departmental strategy, which regulates how to link the vision with operational plans and manage coordination as best as possible, and (3) Functional strategy, also known as operational strategy, which focuses more on the effective and efficient use of resources.

According to the assertion (Robbins, 2008) strategy is a set of decisions and actions that are the result of the formula and implementation of plans that have been designed to achieve company goals. Meanwhile (David, 2011) Strategic management can be defined as the art and knowledge of formulating, implementing, and evaluating cross-functional decisions that enable an organization to achieve its goals.

According to (Siagian., 2007) Strategic management is a series of fundamental decisions and actions made by top management and implemented by all levels of an organization in the context of the organization's goals. Strategic management is a set of managerial decisions and actions that determine the long-term performance of an organization. Strategic management is defined as a collection of decisions and actions that are the result of the formulation and implementation of plans made to achieve company goals and how to evaluate and implement these actions in order to achieve organizational goals, which includes the formulation, implementation and evaluation of strategic plans. And it is a strategy of the Village Government in Increasing Public Awareness in Paying Land Tax (Kusdarini., 2019b)

RESEARCH METHODS

This research was conducted in Tridharma Village, Pulubala Village, Gorontalo Regency. The consideration of determining the location is also based on the fact that the researcher is easy to reach the location, besides that the researcher is one of the community members in the village. And in accordance with the characteristics of the focus of the problem under study. This research design uses a qualitative research approach with descriptive research type (Sugiyono., n.d.). Data collection techniques through observation, interviews and documentation. Sources of primary data and secondary data. Data analysis techniques in this study researchers used data analysis according to Miles and Huberman (Sugiyono., 2012). The activities in data analysis later are data reduction, data display and data verification.

RESULTS AND DISCUSSION

Results

This study aims to determine the strategy in collecting Land and Building Tax (PBB) in Tridharma Village, Pulubala District, Gorontalo Regency. In this section, an analysis of the results of the research interviews obtained will be described. As for the things discussed, namely the strategy for increasing the collection of Land and Building Tax (PBB) in Tridharma Village, Pulubala District, Gorontalo Regency, in terms of several strategic indicators, including: 1). The process of determining the plan of top leaders, 2) Focus on long-term goals, 3). Preparation of efforts, ways to achieve goals. As the theory quoted by Marrus (2002:31) from the opinion of several experts. The discussion for each indicator is as follows:

The process of determining the plan of top leaders

Based on the results of interviews with the above that have been conducted to informants consisting of the Chairperson of Darma Wanita and Members, Village Secretary, Head of Planning, Head of General Affairs, Community Leaders and BPD members, related to how the strategy in the implementation process of collecting Land and Building Tax is carried out In the community so far, the researcher can conclude that the strategy in the process of implementing the collection of Land and Building Tax in the village of Tridharma is through a billing process which is carried out starting from March to December of the current month, so that people who have PBB with large empowerment have prepared the payment (money). ; For the stage of payment of PBB, the local government of the district. Gorontalo in the field of land and building taxes immediately delivered tax forms at the village office. And the village government immediately ordered the hamlet heads to come down to people's homes to collect the PBB.

Starting with notification or providing information to the public that the officer will pick up or submit proof of the SPT and convey the final time of deposit to the officer and or the officer or collector comes directly to the taxpayer community by communicating properly

Focus on long term goals

Based on the results of interviews related to whether the Tridharma village community is consistent in paying land and building taxes, the researcher can conclude that not all communities are consistent in paying Land and Building Taxes in Tridharma Village, Pulubala District, Gorontalo Regency.

Preparation of efforts, ways so that goals can be achieved

Based on the results of interviews related to achieving the target of paying off land and building taxes, how is the PBB collection strategy carried out in Tridharma Village? So the researchers can conclude that to achieve the target of paying off land and building taxes, the PBB collection strategy carried out in the Tridharma village is paid directly by the taxpayers for their own PBB and if the company is paid collectively. Paid by the community itself because the village government in doing the billing directly door to door community homes. The collection is carried out by collectors because if they wait for the people to come, they will certainly not reach the presentation of tax collection. Meanwhile, the collection by collectors is only for pesti in arrears, especially if they are only waiting for people to come. Definitely won't reach the target. Tax collection is carried out by collectors, in this case the village heads and to achieve the goal of achieving the repayment target, the village head lowers all village officials as well as the PKK and dharma Wanita driving team.

DISCUSSION

The process of determining the plan of top leaders

Top management is obliged to develop plans and policies that will be carried out by all levels within the organization or its subordinates.

The strategy in the process of implementing the collection of Land and Building Taxes that has been carried out in the community in Tridharma Village so far, is based on the results of interviews with informants consisting of the Chairperson of Dharma Wanita and Members, Village Secretary, Head of Planning, Head of General Affairs, Community Leaders and BPD members, related to the strategy in the process of implementing the collection of Land and Building Tax which is carried out in the community is through the collection process which is carried out starting from March-December or the current month. So that people who have the obligation to pay land and building tax in large quantities can prepare by setting aside funds for the payment of the tax.

The stages of payment of PBB from the Regional Government of Gorontalo Regency, through the land and building tax sector, directly deliver tax forms at the village office. Furthermore, the village government immediately ordered the hamlet heads to go down to the people's houses (door to door) to inform the taxpayers of the tax return, as well as collect land and building taxes for people who were ready to pay.

Based on the research findings, the process of implementing the Land Building Tax collection carried out in the community in Tridharma Village has been going well. This can be seen from the process of implementing the collection of land and building taxes in Tridharma Village starting with notification or providing information to the public that the officer will pick up or submit SPT evidence and submit the final time of deposit to the officer and or the officer or collector comes directly to the taxpayer community by communicating well.

Focus on long term goals

Every organization has a specific mission regarding its existence. This mission encourages organizations to set goals, which determine the direction of movement of all organizational components to achieve success. Based on research findings related to focusing on long-term goals, not all Tridharma villagers are consistent in paying Land and Building Taxes. It is proven that the payment of land and building tax that has been achieved by the Tridharma village government is 100% paid off, due to the arrears of community land and building taxes being handled by the Tridharma Village **Government, Pulubala District, Gorontalo Regency.**

Preparation of efforts, ways so that goals can be achieved

Preparation of ways to achieve goals is an important thing in organizational strategy. Goals and accomplishments can bring about change in this life by making certain things better.

To achieve the target of paying land and building taxes, how is the PBB collection strategy carried out in the tridharma village, the strategy for increasing PBB collection is carried out in the tridharma village, namely by being paid directly by the taxpayers for their own PBB and if the company is paid collectively. Paid by the community itself because the village government in doing the billing directly door to door community homes. The collection is carried out by collectors because if they wait for the people to come, they will certainly not reach the presentation of tax collection. Meanwhile, the collection by collectors is only for pesti in arrears, especially if they are only waiting for people to come. Definitely won't reach the target. Tax collection is carried out by collectors, in this case the Hamlet heads and to achieve the goal of achieving the repayment target, the Village Head lowers all village officials as well as the PKK and dharma Wanita driving team.

Strategy is a tool to achieve goals. David (2011:18-19) Strategy is a common means with long-term goals to be achieved. Strategy is an action potential that requires top management decisions and a large amount of company resources. So strategy is an action or activity carried out by a person or company to achieve the goals or objectives

that have been set. Rangkuti (2013: 183) argues that strategy is a comprehensive master plan, which explains how the organization will achieve all the goals that have been set based on the mission that has been set previously.

CONCLUSION

Based on the results of the research and discussion, it can be concluded that the strategy in collecting Land and Building Tax (PBB) in Tridarma Village, in the process of determining the plan of the top leaders, is by ordering the village heads to go door to door, inform, submit proof of the taxpayer's SPT, conveying the final time of deposit to the officer or collector by making good communication. For a strategy to focus on long-term goals; 1) provide the opportunity to pay taxes at harvest. 2) establish a good cooperative relationship between the village government and the community, 3) reduce all village apparatus in the tax collection process. In the preparation of efforts so that the objectives can be achieved, the strategies carried out are: 1) paying taxes at harvest, 2) providing concessions to pay in installments up to a certain time limit, 3) motivating taxpayers not to be in arrears so they don't become a burden. 4) involving the sub-district government, 5) optimizing all Village apparatus in collecting taxes, 5) mobilizing the PKK Mobilization Team, women's dharma, in collecting land and building taxes. It is suggested to the village government that it is necessary to focus on achieving long-term goals. The village government is to maximize the target of increasing land and building tax collections in Tridharma village, as well as the need to build harmonious communication between the village government and the community so that people pay taxes on time.

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