

ABSTRACT

THE CAUSE ANALYSIS OF THE LOW REALIZATION OF LAND AND BUILDING TAX IN SUKOHARJO I VILLAGE SUKOHARJO SUB DISTRICT PRINGSEWU REGENCY

By

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Land and Building Tax is one of the potential revenue sources for financing the implementation in increasing the development, which the result is directed to the purpose of the public interest.

Based on the target data and realization of land and building tax from year 2007-2011 in Sukoharjo I Village Sukoharjo Sub District Pringsewu Regency, there are targets and the realizations that changes every year. Target in 2007 is 30,821,931 IDR and realization is 21,645,351 IDR. Target in 2008 is 31,269,951 IDR and realization is 22,827,064 IDR. Target in 2009 is 30,880,770 IDR and realization is 23,160,557 IDR. In 2010 the Target is 29,914,169 IDR and realization is 25,239,059 IDR. Target in 2011 is 29,800,717 IDR and realization is 19,668,437 IDR.

The problem in this research is what cause the low realization of land and building tax in Sukoharjo I Village. The purpose of this research is to find out the cause of low realization and way to overcome the low realization of land and building tax in

Sukoharjo I Village Sukoharjo Sub District Pringsewu regency. The method used in this research is descriptive approach with qualitative analysis by using the primary data type from the interviews, and secondary data obtained the legislation regulatory documents i.e Law number 12 year 1994 regarding the changes of Law Number 12 year 1985 regarding the land and building tax.

The research results indicates that the cause of low realization of land and building tax in Sukoharjo I Village Sukoharjo Sub District Pringsewu regency is a data collection error of tax object which caused by the mistakes of the tax authorities who did not re-collect the tax object. The public awareness in paying taxes assessed to be low due to the public perception of the tax is still not good, the public economy, the low level of public knowledge about taxes. Providing the incentives to the tax collectors is still assessed very small compared with the performance of tax collectors, wages (incentive) given only Rp. 124,000 for each tax collector.

The way to overcome the low realization of land and building tax is the the office of primary tax services is expected to perform the recollect the tax objects in order to match with the facts in the field. Giving the socializations towards the societies in connection to the taxes through the electronic media and print media, and provide the wage increases (incentives) to the tax collectors.

Keywords: Realization, Land and Building tax