

EVALUATION OF SALES VALUE OF OBJECT TAX ON LAND AND BUILDINGS

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Abstract

Tax revenue today become the backbone of the State reception in the State Budget (Budget) . One of the tax revenue is land and building tax . Basis of property tax is the Sales Value of Object Tax. Sales Value of Object Tax is the average price obtained from the market price , and the price is based on the Decree of the Mayor [3]. Determination Sales Value of Object Tax based on Laws number 12 of 1985 amended by Laws number 12 of 1994 [1]. Determination Sales Value of Object Tax based Formulation of the problem in this paper is as follows : "Is it the Sales Value of Object Tax on Land and Building Tax in Year 2012 in accordance with Laws number 12 of year 1994". This research used a sample of fifty one taxpayers from Income Tax Payable in 2012. Target of research is Sales Value of Object Tax on land and building by comparing the Sales Value of Object Tax contained in the Notification Letter of Tax Payable to the actual situation. Based on the background and formulation of the problem, that : "Calculation Sales Value of Object Tax on Land and Building of 2012 in the District Palaran of Samarinda City not in accordance with Law Number 12 of 1994" . I was concluded that the calculation Sales Value of Object Tax on Land and Buildings in the District Palaran been calculated in accordance with Law on number 12 of 1994 . Difference in the amount of Land and Building Tax to be paid based on The Notification Letter of Tax Payable with the results of research in the field due to lack of public understanding about The Land and Building Tax, so that the taxpayer did not immediately report the wide changes to the tax object owned by the Office of Tax services.

Key words: sales value of object tax on land and buildings, sales value of object tax, and land and buildings tax

INTRODUCTION

According to Law No. 32 of 2004 [2], there are three sources of local revenue is the original income regional, Fund Balance, and other legitimate receipt. Fund Balance can be obtained from the reception area of the land and building tax. Basis for the imposition of Land and Building tax is a Value Object Sales Tax (SVTO) [2]. Tax Object Sales Value is average prices obtained from market prices, and based on the Decree of the Mayor [3]. Determination of Sales Value Object of tax based on Law no. 12 of 1985 as amended by Law no. 12 of 1994.[1] Along with the development of the Subdistrict Palaran, it is expected to taxpayers in order to submit the data to tax in accordance with the actual situation. Data of objects tax can be delivered by way of fill the Tax Object Notification Letter (SPOP) is clearly in accordance with the actual situation, such as the area of land and or buildings, years and acquisition cost.

The calculation of the value sold of the object of land and building tax should be done properly so that the payment of the Land and Building Tax in accordance with the actual situation.

Land and Building Tax in calculation compared with the amount of land and building tax in the field. If there is a difference, it makes the analysis of the causes of the difference in magnitude of the Land and Building Tax.

Formulation of the problem in this paper is as follows : "Is it the Sales Value of Object Tax on Land and Building Tax in Year 2012 in accordance with Laws number 12 of year 1994.

MATERIALS AND METHODS

Based on the data in the Subdistrict Palaran, the population of the Subdistrict of Palaran amounts to approximately 45.734 people, the number of taxpayers as much as 11.792

people [4]. Data are presented as a sample of 51 taxpayers.

This study compared the calculation determining the Sales Value Tax Object on Income Tax Payable with soil conditions and building on field. The process of land and building tax calculation applied by the Subdistrict Palaran based on a form Income Tax Payable issued by the Tax Office of Samarinda City.

RESULTS AND DISCUSSIONS

Based on the calculations in accordance with Income Tax Payable - Sales Value of Tax Object over Taxpayer and research in the field, presented data based Income Tax Payable - Land and Building Tax. Data of Land and Building Tax for Year Results.

Here is presented a comparison payable of land and building tax in accordance with Income Tax Payable - Land and Building Tax with research results that:

Table 1: Payable of Land and Building Tax

No	Name Taxpayers	Research Data (IDR)	Research Results (IDR)	Comparison (IDR)
1	Sample No. 1	43.630	47.491	3.861
2	Sample No. 2	19.450	23.950	4.500
3	Sample No. 3	74.250	54.000	20.250
4	Sample No. 4	54.086	55.014	928

Source : Taxpayers sample

Based on the analysis and calculations have been performed that calculation Sales Value of Object Tax imposed on taxpayers has been carried out in accordance with Law no. 12 of 1985 as amended by Law no. 12 of 1994 [1]. Calculation of Tax Object Sales Value of land and buildings is influenced by several factors. Tax Objects affected by the location of the land, land use, land use, environmental conditions of land, and land area. To calculate the amount of land and building tax to be paid then it should be known classification of soil (earth) and / or the building which is the object of tax. Classification of Tax Object Sales Value earth is divided into two classifications Sales Value of Tax Object for tax of the plantation sector, forestry, and mining, as well as object classification for tax

Sales Value of Tax Object for tax of rural and urban sectors. Classification of Tax Object Sales Value building is also divided into two classifications Sales Value of Tax Object for the building for the plantation sector, forestry, and mining, and classification Sales Value of Tax Object for the building for rural and urban sectors.

Based on data from 51 samples of research that the 47 samples of research has performing calculations Sales Value of Tax Object on Land and Buildings in the District Palaran Samarinda in accordance with Law no. 12 of 1994 ", while the 4 samples is not in accordance with Law no. 12 of 1994 in calculating Sales Value of Tax Object on Land and Buildings. This can be explained by:

Sample No.1 : classification of land and Sales Value of Tax Object 082 at IDR 48.000.00 /m², Classification of buildings 027 at IDR 429,000.00 /m², the Land and Buildig tax owed at IDR 43.630.00. Based on the study results of the building owned by Sample no. 1 has been developed so that the building area to 79 m², so that the amount owed the land and building tax payable should be IDR. 47.491.00.

Sample No.2 : classification of land 083 and Sales Value of Tax Object at IDR 36.000.00 / m². Classification of building 031, Sales Value of Tax Object at IDR 225,000.00, land and building tax payable at IDR 19.450.00. Based on the results of extensive research building owned by Sample no.2 has developed into a 70 m², so that the amount of land and building tax that should be paid is IDR 23.950.00.

Sample No. 3 : classification of land and Sales Value of Tax Object 084 at IDR 27.000.00 / m², yet there is no a building, land and building tax payable at IDR 74.250.00. Based on the results of extensive research in the field of land owned by Mr. Martorejo reduced to 2000 m², so the Pajak Bumi dan Bangunan terutang is supposed to be paid the amount of IDR 54.000.00, but because the buyer has not reported to tax so that the burden of payment owned land and building tax is borne by Mr. Martorejo.

Sample No. 4 : classification of land and Sales Value of Tax Object 084 at USD 27.000.00 / m², the classification of building 035, Sales Value of Tax Object at IDR 116,000.00, the amount payable land and building tax at IDR 54.086.00. Based on the results of research in the field of building owned by Mr. Warjan has been developed so that the extent to 40 m². The land and building tax is supposed to be paid is IDR 55.014.00.

1. Difference in the amount of land and building tax to be paid by Notice of Tax Payable with the results in the field of research due to lack of public awareness about the land and building tax so that taxpayers are not immediately reported to the tax office about changes to tax owned.

CONCLUSIONS

Calculation Sales Value of Object Tax on Land and Building of 2012 in the District Palaran of Samarinda City not in accordance with Law Number 12 of 1994, for the following reasons:

Basic imposition of Land and Building Tax is Value Object Sales Tax, in determining Value Object Sales Tax Directorate General of Tax to consider the opinions of local governments as well as observe the principle of self-assessment.

To calculate the amount of land and building tax to be paid then it should be known in advance the class of ground (earth) and / or the building that became the object of land and building tax so that it can be calculated Value Object Sales Tax for Land and Building Tax.

Calculation of the Tax Object Sales Value of the land based on the average price of the market price, and the price in accordance with the Decree of the Mayor [3].

The low level of public understanding of the land and building tax, so the tax payers do not immediately report changes or extensive of land and buildings to the Tax Office by completing the Tax Object Notification Letter.

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