

ABSTRAK

Azizah. Pembayaran PBB-P2 oleh Kepala Desa: Upaya Menghindari “Konflik”. Di bawah bimbingan Nurul Herawati, S.E.,M.Si dan Nurul Kompyurini, S.E.,MAK.,Ak.,CA.

Penelitian ini bertujuan untuk mengetahui bagaimana proses pemungutan PBB-P2 yang pembayarannya dilakukan oleh Kepala Desa, dan apa yang melatarbelakangi Kepala Desa melakukan pembayaran PBB-P2 di desanya. Penelitian ini merupakan penelitian deskriptif kualitatif. Sumber data penelitian adalah informan, informan tersebut antara lain dari Kepala Desa A dan Kepala Desa B, Wajib Pajak, Kecamatan Arosbaya dan Dinas Pendapatan Daerah.

Hasil dari penelitian ini mengungkapkan bahwa peran Kepala Desa terlihat sederhana namun penting. Dikatakan penting karena pemungutan PBB-P2 melalui beberapa tahapan, yaitu pendataan, penilaian, penetapan, pembayaran, dan penagihan. Dari tahapan yang pertama yaitu pendataan, Kepala Desa tidak melakukan pendataan dengan alasan untuk menghindari adanya konflik internal dalam keluarga Wajib Pajak, sampai pada tahapan yang paling vital yaitu dalam proses pendistribusian SPPT dan pemungutan PBB-P2. Sayangnya, Kepala Desa tidak melaksanakan peran sebagaimana mestinya. Karena SPPT tidak didistribusikan kepada Wajib Pajak dan Kepala Desa mengambil alih pembayaran PBB-P2. Padahal yang seharusnya membayar PBB-P2 adalah Wajib Pajak bukanlah Kepala Desa.

Kata Kunci: Kepala Desa, Pembayaran, Konflik, PBB-P2, Pendataan.

ABSTRACT

Azizah. *PBB-P2 Payment by the Village Head: Efforts to Avoid "Conflict". Under the guidance of Nurul Herawati, S.E., M.Si and Nurul Kompyurini, S.E., MAk., Ak., CA.*

This study aims to determine how the collection process PBB-P2 which payment is made by the village head, and what lies behind the Village head make payments PBB-P2 in their village. This research is a descriptive qualitative research. Source of research data was informant, the informant among others, from the Village Head A and Head of Village B, Taxpayer, District Arosbaya and the Department of Revenue.

The results of this study revealed that the role of the village head looks simple but important. This is important because collection of PBB-P2 through several stages, namely data collection, assessment, determination, payment, and billing. From the first stage, namely data collection, the village head did not collect data on the grounds to avoid internal conflicts within the family taxpayer, to the stage of the most vital is in the process of distributing and collecting SPPT PBB-P2. Unfortunately, the village head did not carry out the role as it should be. Because SPPT not distributed to the taxpayer and the village head to take over payment of PBB-P2. Yet who should pay for the PBB-P2 is the taxpayer is not the village head.

Keywords: Village Head, Payment, Conflict, PBB-P2, Data Collection.