

ABSTRAK

Judul tugas akhir berjudul “Prosedur Penagihan Pajak Bumi dan Bangunan pada KPP Pratama Jambi Pelayangan” bertujuan untuk memahami bagaimana prosedur penagihan pajak bumi dan bangunan dilaksanakan di KPP Pratama Jambi Pelayangan, mengidentifikasi hambatan yang dihadapi KPP Pratama Jambi Pelayangan dalam menjalankan prosedur penagihan pajak bumi dan bangunan, serta mengungkapkan upaya yang dilakukan untuk mengatasi hambatan tersebut. Penelitian ini bersifat deskriptif kualitatif dengan menggunakan data primer dan sekunder yang diperoleh melalui wawancara dengan jurusita pajak dan tim penagihan di KPP Pratama Jambi Pelayangan. Metode yang digunakan mencakup observasi, wawancara, dan analisis dokumen. Pajak bumi dan bangunan adalah pajak yang dikenakan atas kepemilikan tanah dan bangunan. Penagihan pajak merupakan serangkaian tindakan yang dilakukan jika Wajib Pajak tidak membayar utang pajaknya setelah lewat jatuh tempo. Serangkaian tindakan ini dikenal sebagai prosedur yang terdiri dari penerbitan surat teguran, penerbitan dan pemberitahuan surat paksa, pelaksanaan penyitaan, penjualan barang sitaan, pengusulan pencegahan, dan pelaksanaan penyanderaan. Hasil penelitian menunjukkan bahwa saat ini prosedur penagihan pajak bumi dan bangunan di KPP Pratama Jambi Pelayangan hanya mencapai tahap surat paksa dan masih menghadapi berbagai hambatan dalam implementasinya.

Kata kunci: Pajak Bumi dan Bangunan, Penagihan Pajak, Prosedur

ABSTRACT

The title of the final assignment is entitled "Land and Building Tax Collection Procedures at KPP Pratama Jambi Pelayangan" aims to understand how land and building tax collection procedures are carried out at KPP Pratama Jambi Pelayangan, identify the obstacles faced by KPP Pratama Jambi Pelayangan in carrying out land and building tax collection procedures , as well as revealing the efforts made to overcome these obstacles. This research is descriptive qualitative in nature using primary and secondary data obtained through interviews with tax bailiffs and the collection team at KPP Pratama Jambi Pelayangan. The methods used include observation, interviews and document analysis. Land and building tax is a tax imposed on ownership of land and buildings. Tax collection is a series of actions taken if the taxpayer does not pay his tax debt after the due date. This series of actions is known as a procedure consisting of issuing a letter of warning, issuing and notifying a letter of force, carrying out confiscation, selling confiscated goods, proposing prevention, and carrying out hostage taking. The research results show that currently the land and building tax collection procedure at KPP Pratama Jambi Pelayangan has only reached the forced letter stage and is still facing various obstacles in its implementation.

Keywords: *Land and Building Tax, Tax Collection, Procedure*