

Implementation of Land and Building Tax Owned by Deceased Persons Reviewed from the Foundation of Sharia Economic Law

Shofa Robbani

Universitas Nahdlatul Ulama Sunan Giri

E-mail: shofarobbani@gmail.com

Abstract: *This study examines the implementation of land and building tax owned by deceased people, which is charged to the heirs. The purpose of this study is to determine and describe the imposition of tax on deceased people and the responsibility of their heirs according to the perspective of Sharia Economic Law. This study is a field research. Data collection techniques include observation, in-depth interviews, Forum Group Discussion, and content analysis. The theories used are the theories of Dharibah. The study results show that the problem of implementing a tax on deceased people in Sukorejo village according to The Regional Revenue Agency is caused by data that has not been updated. This can be resolved by updating and recording the latest data so that taxpayers for deceased people no longer appear as bills that must be borne by the new taxpayer (heir). According to the review of Sharia Economic Law, this case falls under the discussion of Dharibah, where the implementation of tax collection by the state can be justified as long as there is no element of oppression, and the state is in need.*

Keywords: *Dharibah; Building and land tax; Sharia Economic Law*

Abstrak: *Penelitian ini mengkaji pelaksanaan pajak bumi dan bangunan yang dimiliki oleh orang yang telah meninggal dunia, yang kemudian dibebankan kepada ahli warisnya. Tujuan penelitian ini adalah untuk mengetahui dan mendeskripsikan pengenaan pajak atas orang yang telah meninggal serta tanggung jawab ahli waris menurut perspektif Hukum Ekonomi Syariah. Penelitian ini merupakan penelitian lapangan. Teknik pengumpulan data meliputi observasi, wawancara mendalam, Focus Group Discussion (FGD), dan analisis isi. Teori yang digunakan adalah teori Dharibah. Hasil penelitian menunjukkan bahwa permasalahan pelaksanaan pajak atas orang yang telah meninggal di Desa Sukorejo menurut Badan Pendapatan Daerah disebabkan oleh data yang belum diperbarui. Hal ini dapat diatasi dengan melakukan pembaruan dan pencatatan data terbaru, sehingga wajib pajak yang sudah meninggal tidak lagi muncul sebagai tagihan yang harus ditanggung oleh wajib pajak baru (ahli waris). Menurut tinjauan Hukum Ekonomi Syariah, kasus ini masuk dalam pembahasan Dharibah, di mana pelaksanaan pemungutan pajak oleh negara dapat dibenarkan selama tidak mengandung unsur penindasan, serta negara berada dalam kondisi membutuhkan.*

Kata kunci: *Dharibah, pajak bumi dan bangunan, hukum ekonomi syariah*

Introduction

Tax is the largest state fiscal compared to other sectors. According to Law No. 6 of 1982 concerning the provisions and procedures for taxation, it has been amended by Law No. 16 of 2009. So, the government that collects taxes must be based on the law.¹ Due to the large number of taxes in Indonesia, taxes are grouped into two types, namely State Tax and Regional Tax. Therefore, this study discusses state taxes, namely land and building taxes.

The definition of Tax according to Rochmat Soemitro is state cash obtained from people's contributions based on the Law without receiving direct reciprocal services and which are used to pay for general expenses. Land and Building Tax is a tax imposed on Land and Buildings, the object is Land and Buildings, while the subject of paying Land and Building Tax is anyone who owns or obtains benefits from the Land and Building.²

Meanwhile, in Islamic Economic Law, Tax according to Arabic, namely *al-Dharibah*, which means burden. The meaning of the burden is the provision of the obligatory property after zakat, therefore in its implementation, it will be given as a burden. In terms of language, scholars use the name shariah to refer to property that is collected to become a source of state income other than *jizyah* and *kharaj*.³

There are several types of tax collection in Indonesia that are regulated by the Taxation Law, namely the self-assessment system, withholding system, and official assessment system, while the one that applies in Indonesia according to the law is self-assessment. The community as citizens must be aware of their obligation to pay taxes. If citizens are aware of completing tax payments, the government will be smooth in helping the community. However, until now many residents do not know about the commitment to pay taxes, and in reality, not everyone completes their tax obligations until they are finished, usually many people just leave their obligation to pay.

In showing clean, good, and authoritative governance, the government is faced with the implementation of very broad tasks. The government has the right and authority to regulate the lives of its citizens. The government has three essential functions of implementation, namely service, empowerment, and development. So, the government, in addition to carrying out development, also provides public services.⁴ Public services cover a very broad aspect of people's lives. In the life of the country, the government has a function, namely serving the public. The government as a public servant needs to understand and find ways to meet the needs of the community. In the context of government, the needs of the community are the responsibility and guidance of the government. One of them that needs to be explored further is regarding services in government agencies, as in this article, the researcher will specifically discuss whether the

¹ Mardiasmo, *Perpajakan: Edisi Terbaru* (Yogyakarta: ANDI, 2016).

² Muqodim, *Perpajakan Buku Satu* (Yogyakarta: UII Press, 1999).

³ Gusfahmi, *Pajak Menurut Syariah* (Jakarta: Raja Grafindo Persada, 2011).

⁴ Hari Hariman Maulana Akbar and Betty Dina Lambok, "AKIBAT HUKUM PERALIHAN HAK ATAS TANAH BERDASARKAN SPPT PBB (Study Di Badan Pertanahan Naional Kabupaten Kuningan)," *Hukum Responsif* 10, no. 2 (August 30, 2019), <https://doi.org/10.33603/RESPONSIF.V10I2.5057>.

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service of requests for a Copy of the Land and Building Tax Payable Tax Notification Letter or SPPT PBB has achieved and met the principle of effectiveness.⁵

Sukorejo Village, located in Bojonegoro City, has a problem related to the Implementation of Taxes owned by Mrs. Kasmi. As stated in Article 23 paragraph 1 of the UUPA, namely the transfer of ownership rights of the Tax Payable Notification Letter carried out by Individual Taxpayers, for example, people who have died. People who die can delete the SPPT if they do not leave an inheritance. If there are heirs, they can be continued by the heirs, so that the deletion of the SPPT can be done if the inheritance has been divided among all heirs. The problem regarding the implementation of Land and Building Tax that has not been resolved between Mr. Kasbitowo and Mr. Darjan, requires good in-depth interviews and research as well as firm action.

Research methods

The method used in writing is descriptive qualitative.⁶ It is called describing the law on land and building tax, and then implementing it in a case. It is called qualitative because the data encountered are in the form of verbal statements. This research is included in Library Research because the place and source of the data are literature, books, and works of interpretation.⁷ This research uses an inductive approach in collecting and compiling information. Apart from that, it also uses descriptive methods to explain basic terms in research. This study aims to explain the imposition of taxes on deceased people to their heirs, with a special focus on the legal status of the imposition according to the applicable tax laws in Indonesia, and also according to the review of Islamic economic law. In addition, the concept of dharibah⁸ in Islam has regulated everything related to land and building taxes.

Results and Discussion

Tax Payable Notification Letter (SPPT) for Land and Building Tax (PBB) issued by the Tax Service Office (KPP) is a letter used by the Directorate General of Taxes to notify the amount of PBB owed to Taxpayers. Every recognition of rights made by a person to a land and building object must be based on strong and legally valid evidence. So, with the existence of a certificate and SPPT PBB will provide certainty and legal guarantees to the community who have rights to a land and building object.⁹

In the implementation related to the application of taxes in Sukorejo Village, there is a problem regarding the SPPT belonging to a deceased person. The SPPT belonging to the deceased taxpayer is not taken care of so payments must still use the name of the deceased. The Bapenda

⁵ Muh Rum, "Conversion of Federal Tax Collection to Local Government," *International Research Journal of Finance and Economics*, 2018, <http://www.internationalresearchjournaloffinanceandconomics.com>.

⁶ Louise Doyle et al., "An Overview of the Qualitative Descriptive Design within Nursing Research," <https://doi.org/10.1177/1744987119880234> 25, no. 5 (December 18, 2019): 443–55, <https://doi.org/10.1177/1744987119880234>.

⁷ Miza Nina Adlini et al., "METODE PENELITIAN KUALITATIF STUDI PUSTAKA," vol. 6, 2022.

⁸ Maman Surahman et al., "KONSEP PAJAK DALAM HUKUM ISLAM," *Amwaluna: Jurnal Ekonomi Dan Keuangan Syariah* 1, no. 2 (July 31, 2017): 166–77, <https://doi.org/10.29313/AMWALUNA.V1I2.2538>.

⁹ Johan Rongalaha and James Yoseph Palenewen, "IMPLIKASI PADA KANTOR PERTANAHAN KOTA JAYAPURA ATAS BALIK NAMA SERTIFIKAT HAK MILIK ATAS TANAH UNTUK MENJAMIN KEPASTIAN HUKUM," *Jurnal Hukum Ius Publicum* 3, no. 1 (November 30, 2022): 50–70, <https://doi.org/10.55551/JIP.V3I1.45>.

proposed to immediately update the SPPT to confirm the rights of the heirs as new landowners. Based on the results of interviews with Bapenda, the problems in Sukorejo Village related to the application of land and building tax to deceased people from the perspective of SPPT theory can be charged to the heirs. The requirement is that the heirs must take care of the SPPT belonging to the deceased to carry out data breakdown, namely data updating and recording or creating new data. So, the burden of tax is no longer the responsibility of the deceased taxpayer but becomes the responsibility of the heirs or new taxpayers.

Technicalities in the Implementation of Land and Building Tax by BAPENDA Bojonegoro Regency

Rural and Urban Land and Building Tax (PBB-P2) is one of the regional incomes that is very important to meet regional finances for a district/city.¹⁰ The PBB P2 that the researcher studied is located in Sukorejo Village, Bojonegoro City, so the land and building tax refers to urban PBB. PBB P2 is very important for Bojonegoro City because this tax has a high contribution to regulating the city in terms of economy, society, and politics. In Bojonegoro City, PBB P2 operates and is managed by the Regional Revenue Agency (BAPENDA). BAPENDA is an agency that manages income and expenditure to build and shape the welfare of the district/city. BAPENDA has the task of assisting the regional head in preparing and implementing regional policies in regional tax and levy management. These main tasks in the field of income and supporting tasks by planning, fostering, and controlling regional income sources which include: Data collection, determination, billing, planning and reporting, control, and counseling. To overcome the problems in the management of PBB in the rural and urban sectors and to anticipate income in the following year not decrease and increase, BAPENDA has the authority to manage PBB in the rural and urban sectors and make efforts to resolve existing problems and improve the management of PBB in the rural and urban sectors.¹¹ These efforts are:

a. Updating Data

Several requirements must be met in carrying out the transfer of rights: (1) Personal identification card, SPPT PBB, and proof of land certificate; (2) Application form. Updating system or procedure: (1) Taxpayers submit a letter of application for updating PBB data to the service unit; (2) Officers examine the completeness of the files submit a receipt for receipt of the files, and forward them for submission to the Functional AKPD; (3) AKPD and sub-division heads examine the completeness of the data collection files; (4) Officers conduct observations or field research to verify; (5) The head of the determination sub-division sets the tax; (6) Officers print the SPPT PBB whose data has been updated; (7) Head of Registration and Data Collection Sub-division, Head of Determination and Objection Sub-division, and Head of Data Collection and Determination Sub-division verify the printed results of the SPPT PBB; (8) The head of Bapenda signs the SPPT PBB and submits it to the head of data collection, determination, and data; (9) The officer submits the PBB

¹⁰ "Badan Pendapatan Daerah Kabupaten Bojonegoro," accessed October 1, 2024, <https://bapenda.bojonegorokab.go.id/menu/detail/16/TugasdanFungsi>.

¹¹ Widyan Ahmad Ariska et al., "Transformasi Sistem Pembayaran Pajak Bumi Dan Bangunan Sektor Perkotaan Dan Pedesaan (Pbb-P2) Pada Badan Pendapatan Daerah Kabupaten Lamongan," *Jurnal Kajian Pemerintah: Journal of Government, Social and Politics* 10, no. 2 (October 1, 2024): 49–59, [https://doi.org/10.25299/JKP.2024.VOL10\(1\).17802](https://doi.org/10.25299/JKP.2024.VOL10(1).17802).

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SPPT to the taxpayer. (Joko Purnomo, Bojonegoro Bapenda Staff, Interview, Bojonegoro, July 28, 2023).

b. Recording or Creating New Data

There are several requirements that must be met in making a new SPPT: (1) Photocopy of KTP; (2) Legalized land ownership certificate; (3) Fill in the new data form; (4) Photocopy of IMB (if any); (5) Legality of other documents such as Deed of Sale and Purchase; (6) SPPT on the right or left. The system or procedure for making a new PBB SPPT: (1) The service counter officer submits the new PBB application files, mutations, splits, mergers, copies, and deletions to the PBB data manager; (2) Data processing receives and examines the PBB files for NOP (new data or splits) and requests the flow to the sub-division; (3) The sub-division re-checks the incoming data for verification and submits it to the OC (Consul Operator); (4) The OC receives the PBB application files, records them, and processes them into a PBB SPPT and a list of taxpayers; (5) The PBB SPPT has been processed, signed by the Head of Tax Office, and submitted to the taxpayer.

The Bojonegoro Regency Government has Regional Regulation Number 14 of 2011 concerning Rural and Urban Land and Building Tax. With the joint agreement between the People's Representative Council and the Regent of Bojonegoro, it was decided to establish a regional regulation concerning rural and urban land and building tax, the general provisions of which including (1) Revenue and Financial Management Service is the Revenue and Financial Management Service of Bojonegoro Regency; (2) Land and Building Tax is a tax on land/buildings owned, controlled, or utilized by individuals or entities for the urban sector except for plantation, forestry, or mining areas; (3) Tax Subject is an individual or entity that can be taxed; (4) Taxpayer is an individual or entity, including taxpayers, tax withholding agents, tax collectors, who have tax rights and obligations in accordance with the provisions of regional tax laws and regulations; (5) Taxable Object Sales Value (NJOP), is the average price obtained from a sale and purchase transaction that occurs reasonably, and if there is no sale and purchase transaction, NJOP is determined by comparing prices with other similar objects, or new acquisition value, or replacement NJOP; (6) Tax Object Notification Letter (SPOP), is a letter used by Taxpayers to report data on subjects and objects of Urban Land and Building Tax in accordance with the provisions of regional tax laws and regulations.¹²

The basis for imposing Land and Building Tax is NJOP. And the amount of NJOP is determined every 3 (three) years, except for certain tax objects which can be determined annually in accordance with the development of the region. House tax payments in Sukorejo Village, Bojonegoro City cannot be paid in the name of the new homeowner, but still using the name of the Taxpayer or deceased homeowner (Kasbitowo, Land and Building Owner, Interview, Bojonegoro, May 18, 2023). According to information from Mr. Darjan as the owner of the land and building, after Mrs. Kasmi died, Mr. Darjan and Mr. Kasbitowo agreed to divide the land as Mrs. Kasmi's heirs (Darjan, Land and Building Owner, Interview, Bojonegoro, May 18, 2023).

According to information from BAPENDA Bojonegoro, house tax payments located in Sukorejo Village, Bojonegoro Regency can be paid by the current taxpayer if the taxpayer updates and records the SPPT data belonging to the deceased taxpayer, so that the land rights are transferred to the heirs, then a name change or updating process must be carried out which aims

¹² "Situs Resmi Pemkab Bojonegoro," accessed July 1, 2024, <https://bojonegorokab.go.id/berita/4823/dprd-bojonegoro-tetapkan-raperda-pajak-daerah-dan-pbb-p2>.

to confirm the rights of the heirs as the new land owners. The imposition of tax on deceased people in Sukorejo Village is still charged to the deceased so for it to be charged to the heirs, they must take care of the SPPT to carry out updates and recording of new data. This is because PBB P2 is very important for Bojonegoro City, because this tax has a high contribution to regulating the city, both in terms of economy, society, and politics. In Bojonegoro Regency, PBB P2 operates and is managed by the Regional Revenue Agency (BAPENDA). (Joko Purnomo, Bojonegoro Bapenda Staff, Interview, Bojonegoro, July 28, 2023).

Implementation of the *Dharibah* concept in the Implementation of Land and Building Tax Owned by Deceased Persons

Collecting taxes is permitted by the ulama, the reason is for the benefit of the people because government funds are insufficient to finance various expenses, which if these expenses are not financed will cause harm, while preventing harm is an obligation. They call it *Dharibah*.¹³ Tax (*Dharibah*), according to al-Qardhawy, is a taxpayer's obligation to pay to the state and the results are used to finance general expenditures for economic, social, political, and other goals that are to be achieved.¹⁴

Dharibah etymologically comes from the words *dharaba*, *yadhribu*, *dharban* which means to determine, determine, oblige, hit, explain, or burden, and others. *Dharaba* is a verb form (*fi'il*), while the noun (*Isim*) is *dharibah*, which means burden. *Dharibah* is interpreted as a burden because *dharibah* is an additional obligation for Muslims after *zakat* so in its implementation, it will be felt as a burden.¹⁵ In the book *al-Muwafaqat Al-Syatibi* defines *dharibah* (tax) as the wealth that Allah SWT fards to the Muslims to fulfill their needs, where Allah has made an imam as their leader, who can take the wealth and spend it according to the objects. Certain objects by following its policies. *Dharibah* (tax) can generally be applied to society but is limited by Sharia rules, namely *jizyah*, *kharaj*, and *zakat*.¹⁶

According to Yusuf al-Qardhawi, *dharibah* (tax) is a taxpayer's obligation to pay to the state and the results are used to finance general expenditures for economic, social, political, and other goals that are to be achieved. He said that tax collection must meet the following conditions: (a) The wealth (funds) is really needed and there is no other source; (b) Tax collection is really needed by the state, fair distribution of tax burden; (c) Taxes should be used to finance the interests of the people, not for sin and lust.¹⁷

From the description above, we can conclude that in Islam, *dharibah* (tax) is a source of state revenue approved by the House of Representatives (*ahlil halli wal aqdi*) based on *ijtihad* *ulil amri* and with the approval of scholars which is used to finance the welfare of the people and development. The legal basis for *dharibah* is found in the Koran, Surah Al-Taubah, verse 29:

قَاتِلُوا الَّذِينَ لَا يُؤْمِنُونَ بِاللَّهِ وَلَا بِالْيَوْمِ الْآخِرِ وَلَا يُحَرِّمُونَ مَا حَرَّمَ اللَّهُ وَرَسُولُهُ وَلَا يَدِينُونَ دِينَ الْحَقِّ مِنَ الَّذِينَ أُوتُوا الْكِتَابَ حَتَّى يُعْطُوا الْجِزْيَةَ عَنْ يَدٍ وَهُمْ صَاغِرُونَ

¹³ Martua Nasution, "DHARIBAH DALAM KAJIAN FILSAFAT EKONOMI ISLAM," *EKSYA : Jurnal Ekonomi Syariah* 2, no. 1 (June 30, 2021): 127–40, <https://jurnal.stain-madina.ac.id/index.php/eksya/article/view/865>.

¹⁴ Yusuf al-Qardhawy, *Fiqh Al-Zakah* (Kairo: Maktabah Wahbah, 2021).

¹⁵ Gusfahmi, *Pajak Menurut Syariah*.

¹⁶ Al-Syatiby, *Al-Muwafaqat Fi Ushul al-Shari'ah* (Kairo: Maktabah al-Bukhariyah al-Kubra, 2021).

¹⁷ Yusuf al-Qardhawy, *Fiqh Al-Zakah*.

29. Fight those who do not believe in Allah or in the Last Day and who do not consider unlawful what Allah and His Messenger have made unlawful and who do not adopt the religion of truth from those who were given the Scripture - [fight] until they give the jizyah willingly while they are humbled.

The verse above explains that anyone in a government who is not obedient will be fined (Jizyah) and if there is no way out then return to Allah, the Qur'an, and His Messenger. As in modern life, taxes are collected because of the needs of the state and must be fair and in accordance with the Qur'an and Al-Hadith. Dharibah (tax) is an order that comes from the government, Allah indirectly orders Muslims to pay dharibah (tax) through His order to obey the order of ulil amri (Government).

Al-Syatibi is of the opinion that dharibah (tax) must be seen from the perspective of its benefit if it is collected from the community and maintaining public interest is one of the responsibilities of the community.¹⁸ The state is allowed to create new rates and may collect dharibah (tax) from its citizens even though this has never happened in Islamic history. The authority is given to the state to determine the type, rate, and scope of other dharibah (taxes). Dharibah is one of the obligations of every Muslim in addition to the obligation to pay zakat. There are different views from the fuqaha regarding this matter. Some fuqaha argue that, apart from zakat, there is no obligation for other assets. The opinion of the fuqaha is strengthened by several hadiths such as from Abu Hurairah ra who said that: The Prophet SAW said, "If you pay zakat for your wealth, then the rights (which are obligatory) on you for that wealth have been fulfilled. Whoever collects wealth obtained unlawfully, and then gives charity with it, then he will not get anything for his charity he will get evil (sin)". (Narrated by Ibn Hibban and Ibn Khazimah).¹⁹

Al-Syatibi has the view that the collection of dharibah (taxes) must be viewed from the perspective of maslahah (public interest), thus referring to the thoughts of his predecessors, such as Al-Ghazali and Ibn Al-Fara', Al-Syatibi stated that essentially maintaining public interest is the responsibility of the community.²⁰ In conditions of inability to carry out this responsibility, the community can turn to the baitul mal and can donate some of their wealth for this purpose. Therefore, the government can impose new dharibah (taxes) on its people even though the dharibah (tax) has never been known in Islamic history.

Al-Syatibi in his book *Al-Muwafaqat* stated that there are several requirements related to the implementation of dharibah (taxes), namely: (1) Dharibah (tax) must be collected from the Muslim community. Because to fulfill the needs that have been required by the sharia is solely required for Muslims, so dharibah (tax) cannot be collected from anyone other than Muslims; (2) The collection of dharibah (tax) from Muslims comes from the remaining income or the remaining amount to fulfill their needs and from the wealth of the rich. However, it is still specifically for the rich, if the taxpayer's wealth is not sufficient to meet their needs, then there is no dharibah (tax) levy for them even though it has reached one period. Then it will be collected when the taxpayer's wealth exceeds their needs, either in the form of profit or capital; (3) Dharibah (tax) as state revenue after zakat, kharaj, jizyah and ghanimah. The collection of dharibah (tax) is carried out

¹⁸ Al-Syatiby, *Al-Muwafaqat Fi Ushul al-Shari'ah*.

¹⁹ Muhammad Khalid Masud, *Filsafat Hukum Islam: Studi Tentang Hidup Dan Pemikiran Abu Ishaq Al-Syatiby* (Bandung: PT. Pustaka, 1996).

²⁰ Al-Syatiby, *Al-Muwafaqat Fi Ushul al-Shari'ah*.

when the baitul maal experiences a cash shortage or deficit that cannot be met by zakat, kharaj, jizyah, and ghanimah.d. Dharibah (tax) should not be collected from Muslims as long as there are still assets to fulfill needs in the baitul maal; (4) The state must prioritize a sense of justice in implementing dharibah (tax). The government should not have the goal of enriching itself through this tax collection, but the government must have the goal of creating welfare and the welfare of its people.²¹

Meanwhile, Monzer Kahf revealed that dharibah (tax) other than those stipulated by the Islamic government could be imposed in Islamic countries if different sources are not sufficient to support the needs for public spending. He stated the main conditions for implementing dharibah (tax) namely: (1) There is a great need for public finance; (2) The main state revenue is not enough to meet the needs of the state; (3) Eliminating all excessive public financing; (4) The decision to impose the tax must be approved by the Shura Council as mandated by Islamic law.²²

The concept of taxation in Islam is part of the concept of property and ownership controlled by the people. The government is justified in making various policies to impose taxes, and then distribute them according to interests and priorities based on a priority scale as long as they do not conflict with the provisions of sharia. In collecting and distributing taxes, vertically the government must believe that Allah SWT is the true owner of the property. Therefore, officials in the field of taxation must always behave trustworthy to account for state revenues sourced from this tax sector. While in a horizontal relationship, financing related to the welfare of the people must be the main priority of the use of these tax funds.

In the implementation related to the implementation of taxes in Sukorejo Village, the distribution of tax burdens is carried out unfairly, because it is charged to people who have died. There is a problem regarding the SPPT belonging to Mrs. Kasmi as the deceased who is still subject to tax. The SPPT was not taken care of so payments still had to use the name of the deceased. Therefore, it is unfair for the late Mrs. Kasmi to still be burdened with paying taxes because if she has died, her obligations have been terminated. It is also unfair for Mr. Darjan and Mr. Kasbitowo as heirs. Because each certificate has been divided, the tax payment still uses the name of the late Mrs. Kasmi. Taxes should be used to finance the interests of the community, not for sin and lust. The results of the PBB collection are combined with other sources of state revenue and the results are used for the development process, both physical development such as roads, bridges, buildings, hospitals, and schools, as well as for non-physical development such as education, health, religion (spirituality), and so on which are not visible but play an important role in achieving community welfare.²³ The process of collecting land and building tax in Sukorejo Village is carried out for the benefit of the community so that these requirements are met.

²¹ Yadi Janwari, *Pemikiran Ekonomi Islam: Dari Masa Rasulullah Hingga Masa Kontemporer*, ed. Nita Nur Muliawati (Bandung: Remaja Rosdakarya, 2016).

²² Monzer Kahf, *The Islamic Economy; Analytical Study of the Functioning of the Islamic Economic System*, ed. Machnum Husein (Yogyakarta: Pustaka Pelajar, 1995).

²³ Yusuf al-Qardhawi, *Hukum Zakat: Studi Komparatif Mengenai Status Dan Filsafat Zakat Berdasarkan Qur'an Dan Hadis* (Bogor: Universal Law Publishing, 2004).

Final Notes

The conclusion of the results of the data analysis collected by the researcher is that the mechanism for implementing taxation on deceased people in Sukorejo Village according to the Regional Revenue Agency (BAPENDA) can be resolved with an effort, namely updating and recording data, this effort is made so that the ownership of tax letters owed in tax payments can be taken over by the heirs so that the deceased are not burdened with tax.

Review of Sharia Economic Law regarding the Implementation of Land and Building Tax on deceased people, there is a Dharibah perspective. According to the dharibah theory, land and building tax collection must still be continued to finance the budget related to state interests. So the heirs are obliged to carry out their obligations to pay the deceased's tax because unpaid taxes are the same as debts to the state. The heirs in Sukorejo Village can be given responsibility because they have met three requirements, namely Muslim, baligh, and of sound mind. However, even though the requirements are met, the payment cannot be taken over if there has been no processing of the SPPT letter belonging to the deceased. The efforts made by Bapenda are updating and recording data so that later the tax burden is no longer the responsibility of the deceased but becomes the responsibility of the heirs.

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