

# Conflict Resolution to Property Tax Increase in Jakarta

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**Abstract-** The importance of tax property has been stipulated in the government act number 12 of 1985. This act has been effective since 1986 as the legal basis of tax collecting with regard to the right of and /or the acquisition of benefits from the land and / or of the ownership, control and / or of the acquisition of the building. However, there has been emerging problems in regard with the implementation of the tax property. For this reason, this paper, using secondary data and primary data from interviews as well as field observation in the Jakarta, the capital city of Indonesia, aims at discussing conflicts regarding property tax payment obligation and suggesting some legal efforts to resolve the problems. It was found that the legal basis for calculating the increase of property tax in Jakarta is the sale value of taxed object (NJOP) which has not been adjusted in the last three years. The reason is that NJOP has been one basis for calculating property tax because this sale value affects the amount of property tax that the tax payer has to pay. The study also suggests that legal efforts that can be made when there is a tax conflict includes objection, appeal, claim and review.

**Index Terms—** Property Tax, conflict resolution, NJOP, objection, appeal, claim and review.

## I. INTRODUCTION

The Republic of Indonesia is a constitutional state based on Pancasila (The Five Principles) and 1945 constitution and respects the rights and obligations of its citizens. Of the many obligations of the citizens, tax payment is one of the obligations that cannot be avoided by the citizens. The law that regulates the important of taxation is particularly outlined in section 23, clause 2 of the 1945 state constitution. However, of this tax regulation, property tax recently has been given serious attention by the government of Indonesia (GOI). This property tax was issued in the Act number 12 of 1985 and it was implemented effectively since 1986 as the legal basis of tax collecting with regard to the right of and /or the acquisition of benefits from the land and / or of the ownership, control and / or of the acquisition of the building.

The property tax payment is principally intended as a medium of realizing national cooperativeness in state funding and national development funding. This suggests that its imposition should consider the principles of legal certainty, justice and simplicity. Also, it should be supported by tax administration system that enables tax payers to meet their tax obligation.

However, after nearly one decade of Act number 12 of 1985 implementation, together with the increasing social welfare and number of taxed objects to adjust tax imposition in line with State Guideline messages, there have been problems associated with the implementation of the property tax payment and its administration especially in Jakarta, the Capital City of Indonesia. These problems specifically relate to the legal basis of the property tax calculation and the percentage increase of the property tax to name just two problems.

Due to these problems, using secondary data and primary data from interviews and field observation, this paper has two objectives. First, to describe conflicts in regard with the implementation of property tax payment. Second, to suggest legal efforts that can be made to resolve the problems. However, before examining these issues, the section 2 deals with a brief description of the property tax payment as the background of the analysis. This is then followed by the problems found in the implementation of property tax payment and the nature of tax conflicts in section 3. Section 4 suggests solution of the increase of tax property conflicts in Jakarta. Finally, concluding remarks are drawn in section 5.

## II. A BRIEF DESCRIPTION OF TAX PROPERTY

As mentioned above, the implementation of property tax is regulated in the Act number 12 of 1985. In this act it was stated that tax rate imposed on taxed objects amounts 0.5% (five tenths percent). Its imposition is the sale value of taxed objects. This sale value is set by the Minister of Finance every three years except for certain areas which are stipulated yearly in accordance with their areal development. In this regard, the calculation basis is the taxed sale value stipulated as 20% minimally and 100% maximally of the taxed object value. Note that, the percentage of tax imposed sale value is regulated by government regulation by taking national economic condition into account. The amount of owed tax is calculated by comparing tax rate to tax imposed sale value. Presently, calculating the owed tax is by considering the condition of taxed object on 1 January.

The property tax rate that was determined by the government is 0.5%. The formula of property tax calculation is calculated by multiplying tax rate and taxed imposed sale value

(locally called NJKP). If, for instance, the tax imposed sale value is 40 percent including the sale value of taxed object minus tax un-imposed sale value of taxed object, the property tax rate then becomes  $0.5\% \times 40\%$ . This will be equal to 0.2% of tax that should imposed on the property. However, If the tax imposed sale value is equal to 20% (including sale value of taxed object-tax un-imposed sale value of taxed object), the property tax rate will be equal to 0.1%.

Note that the so called tax un-imposed sale value of taxed object (NJOPTKP) above is the limit of sale value of taxed object (NJOP) over land and/or building (property) on which tax is not imposed. The value of NJOPTKP of every district or city is determined at the maximum of Rp 12,000,000. But this maximum payment is excepted for tax payer who receives NJOPTKP deduction two times at most within one tax years and If a tax payer has a number of taxed objects (assets). For the later, it will receive only of one NJOPTKP deduction. The deduction is for the one which has the highest value and this cannot be combined with the other taxed objects accordingly. To have this qualification, tax subject is obliged to notify his/her assets (taxed objects) by filling out a notification form of taxed objects. This form should be filled up completely and objectively and it should be signed and submitted to The Directorate of Tax. Therefore, the regulation to imposed property tax is quiet clear.

### III. PROBLEMS FACED IN THE IMPLEMENTATION OF PROPERTY TAX AND THE NATURE OF TAX CONFLICTS

The above method or formula has been different at the implementation particularly in Jakarta. It was reported from the interviews from resource persons in Jakarta that the NJOP ( sale value of taxed object ) in Jakarta has increased ranging from 100% to 240%. Meanwhile, the increase of property tax that Jakarta's residents have to pay has been over 13 time. Abdul Latif, a chief of the smallest village unit (RT), 003/02 of Semper Timur in Cilincing District, North Jakarta, for instance, paid Rp 16,000 for his property tax; however, he had to spend Rp 26,440 on the same tax for the year of 2014. Similarly, Linda who live at Mendawai, Kebayoran Baru, South Jakarta, reported that she had to spend Rp 10.1 million on her property tax in 2014, while in 2012 she only spent Rp 1.9 million. Also, for the property in areas surrounding Sudirman street, it was reported that NJOP in this area is currently only Rp 33 million per one square meter, while the market price is Rp 65 million per one square meter.

It is true that Jakarta Governor's regulation number 211/2012 regarding the provision of rural and urban property tax reduction mentioned that individual tax payers from the low income group who find difficulties to pay the tax due to their low income may request for tax relief by submitting copies of their ID card, family card and recommendation letter from their employers which state their low income. However, this regulation unfortunately has not been implemented yet.

Beside the above problem, there have been other problems associated with the practice of tax administration. This problem occurs between tax payers on one side and tax collectors on the other hand. These problems raised because of many factors including perception differences in understanding tax regulations, miscalculation of owed tax and misunderstanding between tax payers and tax officers themselves. These problems often occur because on the one hand tax payers feel

that they have met their full obligation, while on the other hand tax officers have done their duties in accordance with the existing regulations. Such conflicts, commonly called "tax conflict".

The definitions of tax conflicts, however, has been outlined in the 2002 Act number 14 particularly regarding tax court (the act of tax court). In this the regulation it is stated that tax conflict is one that occurs in the area of taxation between tax payer or tax guarantor and tax authority due to the release of verdicts that can be appealed or claimed to the tax court based on tax regulations of the court, including claims over the practice of tax collection in accordance with the regulation of tax collection using a letter of compulsion (see No. 19 of 2002 Act).

On the basis of the definition above, it can be concluded that a tax conflict will take place from the time when a decision is made by the authorized officer (Directorate General of Tax ). As popularly known, in practice the tax stipulations published by the tax officer are not always accepted or cannot always be agreed by the tax payer. Usually the tax payer thinks that there is an error or violation on the part of the stipulations and they need to be revised. It is this error that stimulates conflicts.

The above tax conflicts generally can be categorized into two groups: formal conflicts and material conflicts. The formal conflicts define when the tax payers and/or tax officers do not obey procedures, customs and manners stipulated by tax legislation. Whilst material conflicts or commonly called object of conflict happen when there are different opinions concerning the legal basis that ought to be used, different perceptions toward tax stipulation, conflicts or transactions and others. But how can these conflicts be mitigated from the perspective of legal aspects.

### IV. CONFLICT RESOLUTION OF PROPERTY TAX

Resolutions to property tax above to my knowledge should not always be made at the tax court. There are several ways to deal with them as outlined in the Act number 12 of 1985 which was amended to the 1994 Act number 12 regarding tax and the 1983 Act number 6 which was changed into the 2007 Act number 28 regarding general stipulations and customs and manners of tax ( Act of General Stipulations of Tax / UU KUP ).

The resolution method of tax conflict is based on Property Tax Act and General Stipulation of Tax. According to this act, a tax conflict can be resolved by (1) cancelling a tax prospect as a tax payer, (2) property tax objection and (3) reducing the fine of property tax. According to the General Stipulation of Tax the resolution includes (1) property tax revision, (2) revision & reduction of tax stipulation, (3) appeal request and (4) other legal measures.

In terms of cancelling a tax prospect as a tax payer, as stipulated in chapter 4 of Property Tax Act, it was stated as follows :

- (1) A tax subject is a person or organization that factually has the right over a parcel of land and or has controls and enjoys the benefit of the building.
- (2) The tax subject mentioned in (1) is imposed with the obligation to pay tax and therefore becomes a tax payer under this act.
- (3) As to a taxed object whose tax subject is not known yet, the Directorate General of Tax is able to stipulate the tax subject as stated in (1) as the tax payer. This

stipulation gives an authority to The Directorate to determine the tax subject as the tax payer if the tax for the object is not clearly known yet.

However, for example, there are cases as follows :

1. A tax subject named A and takes advantage of or uses property (land and building) that belongs to a person named B who does not have rights stipulated under the act or because of an agreement, in this cases A is decided as a tax payer.
2. An object of tax faces conflict in court regarding the ownership of the object, in this case the person or organization who takes advantage of or uses the object is the tax payer.
3. A tax subject stays away for a long time from his property and relies on a person or organization to take care of his property, in this case it is the letter who is stipulated as the tax payer.

The designation of a person or organization as the tax payer by the Directorate is not an evidence of right ownership under this following conditions..

4. The tax subject stipulated in (3) may submit a written notification to The Directorate and may confirm that he is not the tax payer over the taxed object.
5. When the information given by the tax payer as stated in (4) is agreed, The Directorate will cancel stipulating him as the tax payer as stated in (3) in one month from the time when the information is accepted.
6. When the information is not accepted, The Directorate will issue a letter of rejection together with its reasons.
7. If after one month since the information is accepted as in (4), The Directorate does not make any decision, the information is considered as being agreed.

Based on the stipulation in this clause, if The Directorate does not issue a decision within one month from the time it receives the information given by the tax payer, the stipulation for him as a tax payer is by itself cancelled and he deserves the right of receiving this cancellation.

It should be noted that the above point 4 does not decide whether a tax payer whose notification letter is rejected still has the right to request an appeal. However, if the designated tax payer receives a notification of his owed tax or SPPT ( which is used by The Directorate to inform him the amount of his owed tax ), the tax payer is entitled to submitting his objection based on section is of property tax.

In the case of property tax objection, an objection filed to The Directorate by the tax payer basically means that the tax payer refutes or does not have the same opinion of the content of the notification of owed tax ( SPPT ) or tax stipulation (SKP) – each of which is submitted in separate letters of objection annually – that is issued by The Directorate. This refutation is made because, according to the tax payer, the tax stipulation given to this party is not suitable with the real condition of the property in terms of the area or classification of both the building and or the land ( the sale value of taxable object ).

Besides that, such an objection may also be filed due to different interpretations over the act and legislation between the tax payer and the tax officer. This , for example, can occur in terms of:

- (1) The stipulation of tax subject as tax payer;
- (2) Property which should not be imposed with tax;
- (3) The pricing of taxable sale value;
- (4) The determining of the time of owed tax; and
- (5) The due date of tax payment

The stipulations and technical guidance regarding the procedures of filing and resolving property tax objections can be found in sections 15 and 16 of property tax act and KEP-59/PJ.6/2000 Jo.SE-13/PJ.6/2000. In these sections it is informed that an objection should be submitted in writing in Indonesian together with its clear reason no later than three months after the acceptance of SPPT or SKP by the tax payer except there is as *force majeure*.

Take the following example. Suppose that SPPT is given to the tax payer in February. This means the tax payer should submit his objection to The Directorate no later than May. The Directorate further should issue a decision no later than 12 months after it receives the objection. During the period in which a decree is not issued yet, the tax payer is allowed to file additional reasons and explanations in writing. When the period of resolution is over, but The Directorate has not issued a decree, the objection by the tax payer is considered as acceptance, refutation and addition of owed tax.

According to Section 25 of Tax Law article 3a it was stated that In the case that the tax payer submits an objection to a tax stipulation, he/she shall pay his/her owed tax minimally in the amount that he/she has agreed during the final audit before he/she submits his/her objection. In the article 4, it was mentioned that the objection that does not meet the conditions sated in clauses (1), (2) and (3<sub>a</sub>) is not considered and objection. Also, in the article 9, it was highlighted that in the case that the tax payer's objection is rejected or only partially approved, he/she will be imposed a fine of 50% of the tax value according to the decision on the objection subtracted by the amount of tax already paid before the tax payer filed his objection.

In terms of fine deduction of property tax administration as the other attempt of conflict resolution to property tax, this is regulated in the section 20 of Property Tax Act. In this case the directorate is able to deduct administrative fine due to a number of particular things. But further in the regulation numbered PER-06/PJ/2008 which was issued on 11 February 2008 regarding the procedures of tax deduction of property tax, it is stated that the tax payer who is allowed to make such a request is the individual taxpayer who has problem liquidity. The following are types of administrative fine for which a request for deduction can be made on the basis of section 2 PER-06/PJ/2008:

- a. The fine as regulated in section 10 clauses (3) of Property Tax Act is a 20% administrative fine. This fine is calculated from the tax capital because it is stipulated in the Tax Decree (SKP). This SKP is issued after the SPOP (Taxed Object Notification Letter; the one used by the tax payer to notify the data of taxed object in accordance with this Property Tax Act ) is not submitted in spite of the fact that a written warning has been sent.
- b. The fine as regulated in Section 11 clause (3) of Property Tax Act is a 2% fine of administration every month. This fine is given because the owed tax on the due date is not fully paid or not paid at all.



- c. The fine as regulated in Section 11 Clause (4) of Property Tax Act is administrative fine in Section 11 Clause (3) added by the owed tax which is not paid at all or which is not fully paid. This fine will be collected using STP (a letter of tax claim) and must be paid off no later than one month after the tax payer receives the SPT.

An effort to resolve the property tax conflict can also be made through correction. Such a correction is actually not regulated in the Property Tax Act. However, the correction of property tax has been provided since the publication of SE-09/PJ.6/1993 as Section 16 of UU KUP (Tax Code) in connection with The Government Rule number 80 in 2007 regarding the procedure of implementation the rights and obligations of tax based on the Act, and The Finance Minister's Regulation number 19/PMK/03/2008 pertaining to the procedure of correcting mistypes, miscalculation and/or misapplication of certain stipulations in the tax law.

Principally, the correction is made when there are human errors in which there is no conflict between the tax payer and the tax officer. Upon the SPPT/SKP/STP that he receives, the tax payer is entitled to filing a request of correction to The Directorate of Tax when he finds the following errors:

- Mistyping that includes mistyping of tax subject's name, tax payer, addresses of (both the subject of tax and taxed object) and the number of tax object (NOP);
- Miscalculation that includes errors in addition or subtraction and multiplication or division (arithmetic faults), error in tariff application and error in classifying taxed objects. Error in calculating land area, building area and error in calculating land area and building area as well as error in calculating sale values of taxed object (matters to which an objection should be submitted).
- Misapplication of legislation that includes misapplication of the stipulation of legislation and the implementation of regulations over clearly definite facts or taxed object realities and tax subject.

In short, the correction due to misapplication of tax legislation is made by assuming that there are no more differences of opinion between the tax payer and the tax officer.

The correction over SPPT (notification of owed tax), SKP (tax stipulation), and STP (notification of tax collection) are made by issuing a Directorate of Tax decree regarding the correction of SPPT, SKP, or STP signed by the related authority on behalf the Directorate of Tax. Because such correction does not involve material matters of the taxed object, it can be conducted based on administrative research findings of documents that belong to the Directorate of Tax or documents that are submitted by the tax payer (where is a request by the tax payer). However, it is highly possible to do some site visit or local investigation on the process of such correction.

A correction request by the tax payer must be submitted in written form and in Indonesian equipped with supporting reasons. The request is then delivered to the Directorate of Tax

which issues SPPT/SKP/STP and the Directorate must give its decision no later than six months after it receives a letter of request from the tax payer; otherwise, the request by the tax payer is considered as being accepted.

Take the following example, suppose PT Abadi Jaya is a tax payer whose business is mining and the tax imposition on this company (including its property tax) is regulated in its business agreement with the government of Indonesia. In 2007, the tax officer stipulated the amount of its tax of property based on the tax act stipulations. Such a stipulation will certainly result in a conflict between PT Abadi Jaya (the tax payer) and tax officer, because the owed property tax regulation should have been stipulated based on the business contract, not on tax property legislation. Thus, such an error can be corrected by both the tax payer's role and his request so that the amount of owed property tax can be similar, smaller or bigger than chat previously stipulated.

The next attempt to resolve tax conflict is by referring to section 36, Clause(1), letter b of UU KUP (Tax Act) which mentions that The Directorate can deduct or even cancel an incorrect letter of tax stipulation. This means that the deduction or cancelation of incorrect SPPT/SKP/STP/ of property tax is made because the letter contains errors which cannot be categorized as the error mentioned in section 16 (regarding correction) of UU KUP, instead it has errors which are mentioned in nature concerning the taxed object.

In the section, it is not stated that the tax payer should ask for a request. However, because the tax stipulation is incorrect, the tax payer is naturally imposed with tax unfairly. To meet justice principle, the tax authority with his position can deduct or even cancel the SPPT/SKP/STP of property tax that is materially not fair. What is materially incorrect regarding the taxed object includes, among other things, the area of land or building or both.

Furthermore, the SPPT/SKP/STP of property tax which can be cancelled using the authority's position includes:

- a. The non-existent taxed objects;
- b. The tax subject's right over his taxed object which is cancelled according to the authorized officer's decree or the Judges' decision which has already had permanent legal force;
- c. The taxed object used as stated section 3, clauses(1),and (2)of Property Tax Act;
- d. The tax subject mentioned in the SPPT/SKP/Property Tax in accordance with the cancelation verdict to decide him as the tax payer as stated in section 4, clause (5) of Property Tax Act.

Section 3, clauses(1) and (2) of Property Tax Act outlined the following:

- (1) The taxed object which is not burdened with property tax is the one that is:
  - a. Used merely for public services such worship, social activities, health service, national educational and cultural activities that are not profit-oriented;
  - b. Used for cemetery, prehistoric museum or the like;
  - c. Protecting forest, conserved forest, a village-owned forest and a state land which has not right;
  - d. Used by a diplomatic representative a consulate based on reciprocal principle;

- e. Used by an international organization representative that is regulated by the minister of finance.

(2) The tax imposition on the taxed object used by the government to run a governance is further regulated by Government Regulation.

In practice, this cancellation or tax deduction is called “review” or PK (locally called Peninjauan Kembali which literally means “review”). PK or Review here is not a standard term. Such term is found in SE-09/PJ.6/1993 regarding the technical guidance of deducting or cancelling the SPPT/SKP/STP of property tax. PK or review can be done SPPT/SKP/STP of property tax which contains material errors concerning the taxed object, as long as the tax payers request has never been processed through the procedure of objection.

Furthermore, if the tax payer cannot accept the verdict given by the chief of local office over his objection, he can

lodge an appeal to the Tax Court. The formal and material requirements to lodge an appeal for property tax are stated in Section 27 of UU KUP (Tax Law) and Tax Court Act.

In addition to what is mentioned above, the tax subject can also lodge an appeal if he is not willing to be a tax payer as designated by the Directorate of Tax. Such an appeal can be made in spite of the fact that the tax subject has given the Directorate some information and it refuses the information.

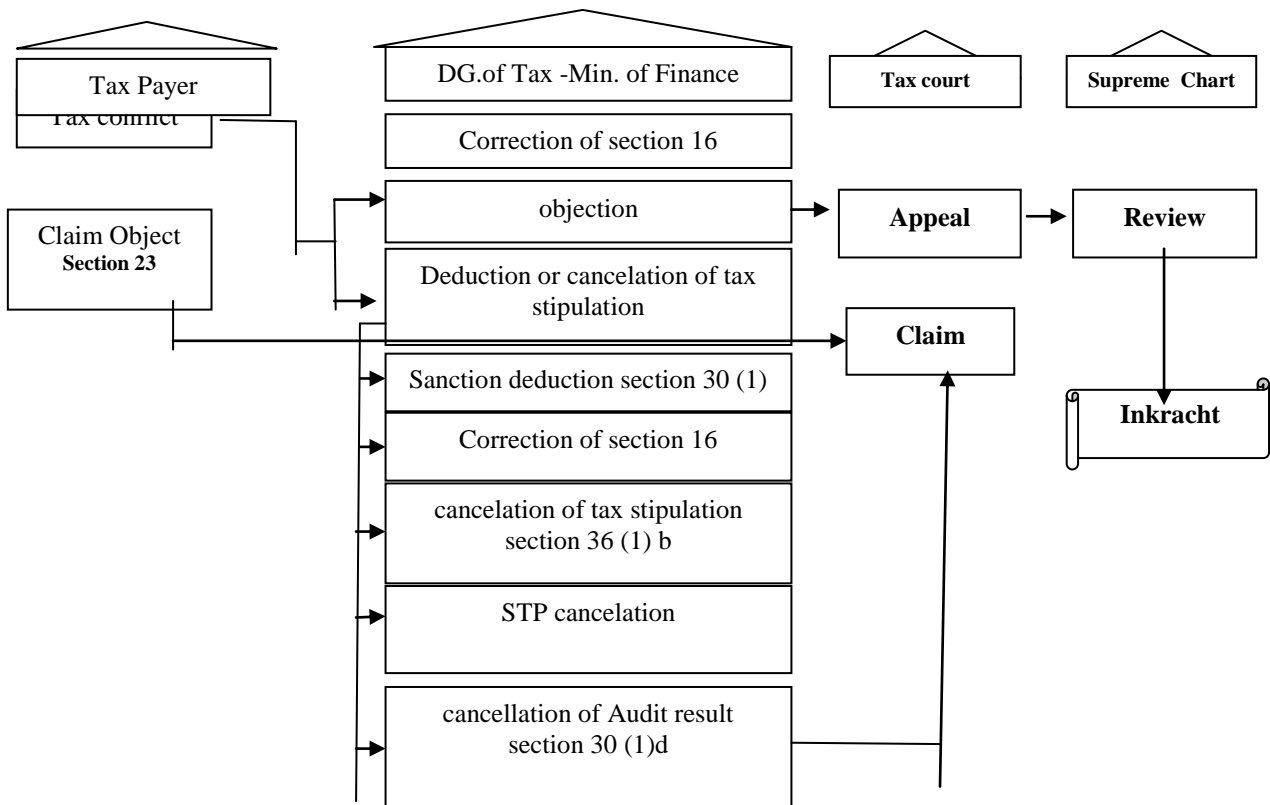
If such an appeal is not regulated in the Tax Act, we can refer to UU KUP and Tax Court Act. For example, the tax payer is not satisfied with the appeal decision during the review (PK). Review stipulations are not regulated in Property Tax Act, but it is regulated in the Tax Court Act. The summary of filling objection of the property tax is shown in the Box 1.

BOX 1. SUMMARY OF FILLING OBJECTION TO PROPERTY TAX

Description	Objection
Legal basis	Section 15 and Section 16 of Property Tax Act in connection with KEP-59/PJ/2000 in connection with SE-13/PJ.6/2000
Reason for submission	The tax payer refuses or disagrees with the SPPT/SKP (notification of owed tax) issued by the tax officer because it is not suitable with the real condition of the area of land and building, the classification/NJOP (sale value of taxed object) of the land and/or the building and there is different interpretation regarding the Act and legislation rules
Submission Requirements	<ol style="list-style-type: none"> <li>1. Paying the property tax of the fiscal year in which the submission is made</li> <li>2. Request is submitted to The Directorate of Tax (in the writer’s opinion, it is done because it has something to do with the materials of which a conflict happens.)</li> </ol>
Decisions	In 12 months The Directorate of Tax must make decisions. The decisions can be refusal, total acceptance, partial acceptance, or addition of the amount of owed tax
Further effort	The tax payer has the right to lodge an appeal in case that he is not satisfied with The Directorate’s decisions
Material of SPPT (Notification of Owed Tax)	The SPPT material may change in accordance with the decree of objection

To sum up : methods to solve property tax conflict are many. These can be done by (1) cancelling a tax prospect as a tax payer, (2) property tax objection and (3) reducing the fine of property tax. Also, it can be resolved by revising property tax, revision & reduction of tax stipulation, requesting an appeal and other legal measures. Detail steps in resolving the tax conflict is shown in chart 1 as follows.

CHART 1. A TAX CONFLICT RESOLUTION CHART



V. CONCLUDING REMARKS

From the discussion above, it can be concluded as follows:

1. The legal basis for calculating the increase of property tax is the sale value of taxed object (NJOP) which has not been adjusted in the last three years. The reason is that NJOP has been one basis for calculating property tax because this sale value affects the amount of property tax that the tax payer has to pay.
2. The NJOP in Jakarta has increased because:
  - a. It was adjusted to land price and building material price which have soared and it is based on Governor’s Regulation number 175/2013, in which it is stated that such increase has been effective beginning January to August 2014;
  - b. It has not gone up since 2010 while land price in Jakarta has always increased. This increase in NJOP was made to adapt to land and building prices that go up annually.
3. Legal efforts that can be made when there is a tax conflict includes:
  - a. Objection

A written object may be filed to The Directorate of Tax in 30 days since the acceptance of property Tax Notification. Over such an objection the Directorate must make a decision in 60 days from the day it receives the objection. If in 60 days no decision is made, the objection is considered as being accepted.

b. Appeal

If the tax payer is not satisfied with the decision made for his objection, he/she can lodge an appeal to The Tax Court in three months day the decision is made by The Directorate of tax. Appeal is a legal measure over a decision made by the authority in so far as it is regulated in the regulated tax legislation rules. The authority’s decision is the written decision in tax area issued by the authority in the framework of legislation implementation

c. Claim

According to the regulations of Tax Court Act, claim is a legal effort that the tax payer can make over the implementation of tax collection as it is regulated in the concerned tax act regulation

d. Review

The only legal measure that an appeal maker or claimant who is not satisfied with the decision made by the Tax Court is by filling a request to the Supreme Court. This is regulated in section 77, clause (3) of 2002 Act number 14, regarding Tax Court. This opportunity to make an extraordinary legal effort in the form of filing a review to the Supreme Court has resolved legal problems such as complaints by appeal makers and claims by justice seekers because after the Tax Advisory Council and Tax Conflict Resolution Board make their decisions, there is no more possibility to make a legal effort to a higher court. A review in taxation is an extraordinary legal effort to revise judges’ decisions of tax court that have already had permanent legal force (in kracht van gewijsde). This review does not prevent tax court execution as long as it is with period of complaint submission.

The tax conflict resolution at a property tax office is made by looking over the letter of objection submitted by the tax payer. If his reason proves to be correct, his objection is accepted. On the contrary, if it turns out to be incorrect and his information does not meet the real data in the location, his objection will be rejected.

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