

Socialization of the Use of Online Land and Building Tax Services in Surabaya to the Community in Rungkut District

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Received: January 21, 2025

Revised: February 27, 2025

Accepted: March 25, 2025

Published: March 31, 2025

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DOI: [10.29303/ujcs.v6i1.856](https://doi.org/10.29303/ujcs.v6i1.856)

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Abstract: Land and Building Tax has become one of the potential sources of state revenue in local tax income. However, despite its great potential, the realization of its collection still faces several obstacles, one of which is the low level of taxpayer compliance. Compliance will increase along with taxpayer satisfaction if tax services are made easier, more effective, and provided with greater service facilities by tax officers. The method used in this community service is an educational and hands-on approach, focused on socializing the use of the Surabaya Online Land and Building Tax service to the residents of Rungkut. This activity involves the delivery of theoretical material, followed by a direct demonstration of website usage. With the provision of this socialization, it can be seen that there has been a significant increase in the public's knowledge regarding the features and usage of the Surabaya online PBB service. The community also provided positive feedback and considered that the online Land and Building Tax service is a very helpful advancement with the presence of this online Land and Building Tax service, it can reach the entire community. Based on the results of the socialization of the online Land and Building Tax service that has been conducted in the Rungkut area, it turns out that many people have never used the Surabaya online Land and Building Tax service. Therefore, this socialization successfully opened their understanding of how to use it and what benefits they can gain from using it. With this, it is hoped that the community will become more aware of information regarding the Land and Building Tax.

Keywords: Socialization; Online; Service; Tax

Introduction

Land and Building Tax is a type of tax imposed on the ownership of land or buildings that must be paid annually by taxpayers, with the calculation based on the Tax Object Selling Value determined by the government. The existence of Land and Building Tax (PBB) aims to support the regional budget used for the welfare of the community and to ensure that those who benefit from infrastructure and public facilities contribute to the funding to encourage their optimal use (Yunanda et al., 2024).

Land and building tax has become one of the potential sources of state revenue in regional income (Pratiwi et al., 2020). However, despite having great potential, its realization still faces several obstacles, one

of which is the low level of taxpayer compliance (Krisdayanti et al., 2022). The non-compliance of the community as taxpayers affects the local tax revenue, which ultimately decreases and does not meet its target (Pravasanti, 2020). This could be caused by a lack of information about taxation provided to the public.

Based on the research conducted by (Rizky Istiqomah & Ellia Sandari, 2024) regarding the level of taxpayer compliance in paying Land and building tax in the City of Surabaya It is known that the level of compliance among the people of Surabaya has reached the set target, but the number of people still having Land and building tax arrears is also quite high. Compliance will increase along with taxpayer satisfaction if tax services are made easier, more effective, and provided with greater service facilities by tax officials (Sa'diyah et

How to Cite:

Pusvita, N., Huda, S., & Perdana, P. (2025). Socialization of the Use of Online Land and Building Tax Services in Surabaya to the Community in Rungkut District. *Unram Journal of Community Service*, 6(1), 187–189. <https://doi.org/10.29303/ujcs.v6i1.856>

al., 2021). According to (Nurbudiwati et al., 2022) Information and outreach can help taxpayers better understand the benefits of reporting their taxes and serve as a reminder to always make timely and prompt PBB payments.

In response to this, the efforts made by the Regional Revenue Agency of Surabaya City to provide information and the needs required by taxpayers on a broader scale are by improving the quality of their services. The Regional Revenue Agency of Surabaya City launched an online system for the payment and management of Land and Building Tax. With the online system, the provision of services can be made more effective for the community as taxpayers. In addition to being effective, this online Land and Building Tax service is free of charge without any fees whatsoever (Selavia, 2019). The improvement of services using this online system is also in line with the public's need for knowledge, which is currently experiencing rapid growth in technology and information systems. The rapid advancement of technology ultimately demands the provision of information that is fast, accurate, and precise. (Sudiantini et al., 2023).

This is what drives the author to engage in community service with the aim of raising public awareness about the importance of utilizing technology in managing tax obligations and providing practical guidance on using the online Land and Building tax services in Surabaya.

Method

The method used in this service is an educational and hands-on approach, focused on socializing the use of the Surabaya Online Land and Building tax service to the residents of Rungkut. This activity involves the delivery of theoretical material, followed by a direct demonstration of website usage. To measure the effectiveness of the program, evaluations are conducted before and after the socialization through a question-and-answer session. Through this method, it is hoped that participants can understand and effectively apply the knowledge gained in accessing and utilizing the Surabaya Online Land and Building tax service.

Result and Discussion

The result of the community service from the socialization of the Surabaya Online PBB Service to the community in the Rungkut area aims to introduce the public to the use of technology in seeking information, specifically regarding land and building tax this time. This socialization is important as an effort to raise public awareness as taxpayers to be more responsible for their

obligations as citizens to pay taxes. As stated in the tax law, Indonesia has a tax collection system that fully entrusts taxpayers to report, calculate, and pay their own taxes, known as the self-assessment system. In addition, there is also the Official Assessment System, which differs from the Self-Assessment System and the Withholding Assessment System. In the Self-Assessment System, more emphasis is placed on the role of tax collection agency officials in determining the amount of tax that must be paid by the taxpayer. Whereas for the Withholding Assessment System, a third party is the most active in the Withholding Assessment System and is authorized to determine the amount of tax payment owed by the taxpayer. With these three systems known, the amount of tax revenue remains influenced by the willingness of the taxpayers themselves to pay their taxes.

BAPENDA of Surabaya City has facilitated online-based services to make it easier for taxpayers to find the necessary information about PBB. This socialization activity was carried out by introducing several features available in the online PBB service to the participants, namely the SK service, which includes the registration of new tax objects, updates, cancellations, reductions of outstanding taxes, and the cancellation of veteran SPPT. Then there is the non-SK service, which includes e-SPPT, NJOP data information, and proof of payment letters. Additionally, there is information on outstanding taxes and online payments. In addition to the four main service features, the online PBB website also provides other information such as notifications for tax exemptions and a schedule for mobile units that can make it easier for the public to pay their land and building taxes.

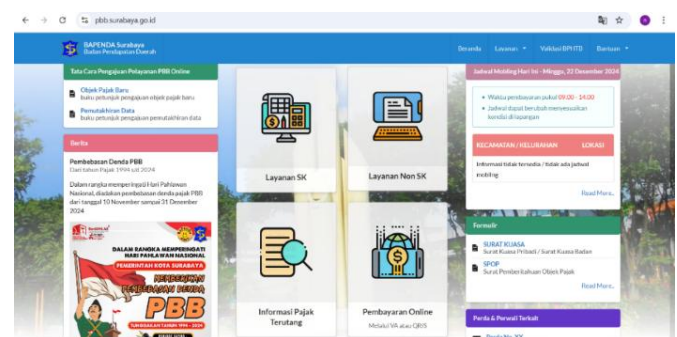


Figure 1. Display of the Surabaya Online PBB Service Website

With the provision of this socialization, it can be seen that there has been a significant increase in the public's knowledge regarding the features and usage of the Surabaya online Land and Building tax service. The community also provided positive feedback and considered that this online Land and Building tax service is a significant advancement that is very helpful, especially considering that most people now rely on

technology. The dissemination of information regarding Land and Building can be optimized with the existence of this online service, allowing it to reach the entire community. It is known that information is usually provided only through local district administrators and is sometimes not conveyed comprehensively.



Figure 2. Socialization Participants

With the availability of the online Land and Building tax service, the public can obtain information quickly and accurately just by accessing the website, which they can open anytime and anywhere. Services that were previously conducted manually, such as having to visit the location for Land and Building Tax services, queuing, and then filling out forms, can now be completed entirely online. This certainly helps the community who do not have much time to visit the office in person. Various media are expected to increase taxpayer awareness and compliance in order to boost state revenue and spread the moral message about the necessity of taxes for national funding (Novitasari & Hamta Firdaus, 2017).

Conclusion

Based on the results of the socialization of the online PBB service that has been conducted in the Rungkut area, it turns out that many people have never used the Surabaya online PBB service. Therefore, this socialization successfully opened their understanding of how to use it and what benefits they can gain from using it. With this, it is hoped that the public will become more aware of information regarding PBB and that compliance with tax payments will increase.

Acknowledgments

Gratitude is expressed to UPTB 2 BAPENDA Kota Surabaya for providing training on online land and building tax services, enabling the author to conduct this outreach to the community. The author also extends thanks to the supervising lecturer and

all parties involved from Universitas Pembangunan Nasional "Veteran" Jawa Timur for giving the author the opportunity to delve deeper into taxation and regional revenue by facilitating the MBKM internship program at BAPENDA Kota Surabaya.

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