



Optimizing the Provision of PBB Billing Letters to Increase Local Revenue at Bapenda UPTB 2 Rungkut Region in Dukuh Sutorejo Village

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Abstract: Optimizing Property Tax (PBB) revenue is a primary focus in enhancing the Regional Original Revenue (PAD) in Surabaya City. This study aims to analyze the implementation of PBB tax bill delivery through a door to door approach in Dukuh Sutorejo Village, Mulyorejo District. The methods used include tax arrears data verification, field validation, and uploading collection results into the Regional Revenue Agency (Bapenda) system. The data were analyzed to identify obstacles to PBB payments, such as discrepancies in Tax Object Numbers (NOP), taxpayers' economic constraints, and a lack of tax awareness. Its results indicate that delivering PBB tax bills directly increases tax payment realization, both through full payment and installment methods. Additionally, field validation successfully identified NOPs that require updates or deletion, thereby improving the efficiency of the tax collection process. Education provided during verification effectively raised taxpayers' awareness of the importance of tax compliance. The conclusion of this study is that the door to door approach, combined with the delivery of PBB tax bills, can be a strategic solution to optimize regional tax revenue. This method is recommended for broader implementation to support sustainable regional development through increased Regional Original Revenue (PAD).

Keywords: Property Tax; Regional Original Revenue; Tax Revenue Optimization; Verification Door to Door.

Introduction

Taxes are mandatory contributions from individuals or legal entities to the government that are compelling based on law, without direct reward, which are used to finance state administration and support development for the common good. Taxes function as an essential source of state revenue in realizing public services and equitable distribution of public welfare (Pratiwi et al., 2021). Through taxes, the government obtains a source of revenue that is used to finance infrastructure development, provide public services, and run the wheels of government. In addition, taxes also play a role in income redistribution to reduce economic inequality and create social justice (Ningrum & Siregar, 2023). Taxes based on the collecting body are grouped into two, namely central taxes and local taxes. Central tax is a type of tax whose management is under the authority of the central government and is collected

through designated institutions, such as the Directorate General of Taxes. Meanwhile, local taxes are mandatory levies imposed by the local government on individuals or business entities within its administrative area, in accordance with the provisions of laws and regulations and managed by the Regional Revenue Agency (Syarifudin, 2018). Central taxes are in the form of Income Tax (PPh), Value Added Tax (PPN) Luxury Goods Sales Tax (PPnBM), Stamp Duty, and others. Local taxes include motor vehicle tax, parking tax, restaurant tax, entertainment tax, land and building tax (PBB), land and building tax (BPHTB), and others (Peraturan Daerah Kota Surabaya Nomor 4 Tahun 2011, 2011).

Local taxes are one of the sources of Regional Original Revenue (PAD) and are the main source of PAD. The local tax that most influences the increase in Local Owned Revenue (PAD) is from Land and Building Tax (PBB). In Surabaya City, the realization of Land and

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Building Tax (PBB) reached 78 percent, amounting to Rp1.6 trillion in the third quarter of 2024, while Surabaya City's Original Local Revenue (PAD) from the local tax sector reached Rp2.58 trillion (Dinas Kominfo Provinsi Jawa Timur, 2024). With the influence of Land and Building Tax (PBB) on Local Original Revenue (PAD) of Surabaya City in the local tax sector, the Surabaya City government has optimized PBB payments.

Optimization of Land and Building Tax (PBB) revenue for Surabaya City needs to be done to maintain its contribution in increasing Surabaya City's Original Local Revenue (PAD). However, in the process of collecting Land and Building Tax, there are obstacles in the form of many taxpayers who do not pay their obligations on their land and buildings. This problem occurs due to lack of coordination and taxpayer negligence factors (Azizah & Sugiharto, 2024). The lack of coordination factor can occur due to the absence of data updates so that data updates need to be held annually by Regional Revenue Agency officers in the PBB field. While the taxpayer negligence factor can be caused by taxpayer non-compliance in paying or due to economic factors that limit taxpayers in the payment process (Nurbudiwati et al., 2022).

The Surabaya City Regional Revenue Agency optimizes Land and Building Tax revenue by verifying and validating tax objects to narrow the lack of coordination between the government and taxpayers. This was done by door to door delivering a PBB billing letter at the location of the tax object (Anita & Mubarok, 2023). With the provision of a PBB bill, there will be a data update on why the bill has not been paid. So that Regional Original Revenue (PAD) in the PBB sector can be realized properly and according to field conditions.

Method

The method of implementing this service activity uses the verification stage by submitting a billing letter and validation. This activity begins with sorting the Land and Building Tax (PBB) arrears data obtained from the government database to map which Tax Object Numbers (NOP) have arrears. The sorted data was then grouped based on the area of the Technical Implementation Unit of the Surabaya City Regional Revenue Agency to facilitate the verification process.

The next stage was to verify door to door on the tax object of Land and Building Tax (PBB) arrears by giving a PBB billing letter and evaluating the reasons for non-payment of taxes. This verification was carried out in coordination with the urban village to conduct direct validation of the condition of the tax object and taxpayer. This verification and validation was supported by filling out the Field Research Report (BAP) to record information from door to door.

The last stage was to enter the results of the verification and validation process into the Land and Building Tax (PBB) billing system owned by the Surabaya City Regional Revenue Agency. Delivered billing letters can be reviewed by providing relief in the form of installment payments per year or waiving fines. Meanwhile, returned or undelivered billing letters can be reviewed for freezing or deleting the Tax Object Number (NOP).

Results and Discussion

The results of the data sorting of Land and Building Tax (PBB) arrears in the Kelurahan Dukuh Sutorejo area are still quite high. The following is data on PBB arrears over 10 years in the Dukuh Sutorejo Urban Village area for verification and validation:

Table 1. Data Tunggakan PBB Dukuh Sutorejo

Sub-district	Area	Arrears Amount	Principal PBB Tax (Rp)
Mulyorejo	Dukuh Sutorejo	157	5.937.334.662

Verification conducted door to door on the tax object to provide a PBB billing letter found several factors causing arrears of more than 10 years. Some factors found such as the existence of double NOP. This condition was caused by the registration of new tax objects instead of updating NOP data from land and building purchases. Other factors are caused by tax objects that are abandoned by their owners, have become public facilities, heirs who are unable to pay all PBB arrears belonging to the heirs, and taxpayer non-compliance.



Figure 1. Door to door PBB verification

Education was conducted to the heirs of taxpayers who argued that they were unable to pay all arrears. Education in the form of information about the Regional Revenue Agency's policy of granting waivers of fines by the Surabaya City government and payment relief in

installments per year from the earliest year. This information was proven to be a solution that can be accepted by taxpayers so that taxpayers want to pay Land and Building Tax (PBB) in stages.

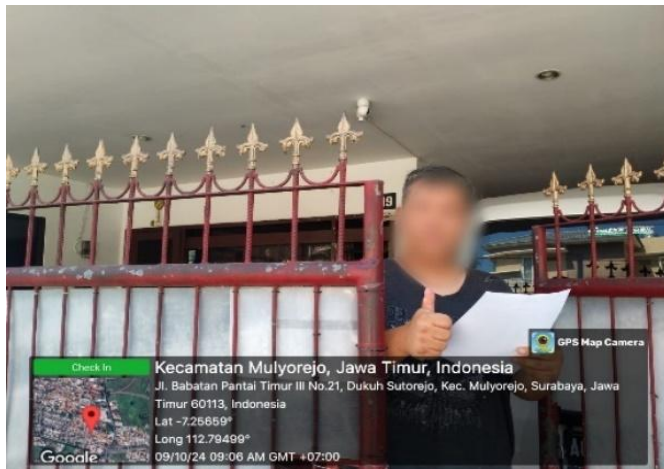


Figure 2. Door to door PBB verification

Education was also conducted to taxpayers who are not compliant in paying Land and Building Tax (PBB). Education can be in the form of providing an understanding of the allocation of taxes paid. It can also provide information about the percentage of tax that is in accordance with the Tax Object Sale Value (NJOP). The door to door approach to taxpayers has a positive relationship in increasing compliance to pay their obligations, Land and Building Tax.



Figure 3. Door to door PBB verification

After the verification was conducted, validation from related parties was required. To request validation,

a Field Research Report (Berita Acara Riset Lapangan, BAP) was filled out, which contains information on the NOP, taxpayer's name, taxpayer's address and tax object, as well as conditions found in the field. The Field Research Report (BAP) requires validation from the research team, known by the village, and validated by the head of UPTB 2 of the Surabaya Regional Revenue Agency.

Figure 4. Filling in the Minutes of Research (BAP)

After the provision of the Land and Building Tax billing letter, the door to door results are uploaded to the PBB billing system. The system will categorize billing letters that are delivered and returned or not delivered. Returned or undelivered billing letters will be reviewed by the central Surabaya Regional Revenue Agency. NOPs that are not submitted for certain reasons can be frozen or deleted. This is referred to as a data update that can optimize the target and realization of local tax revenue.

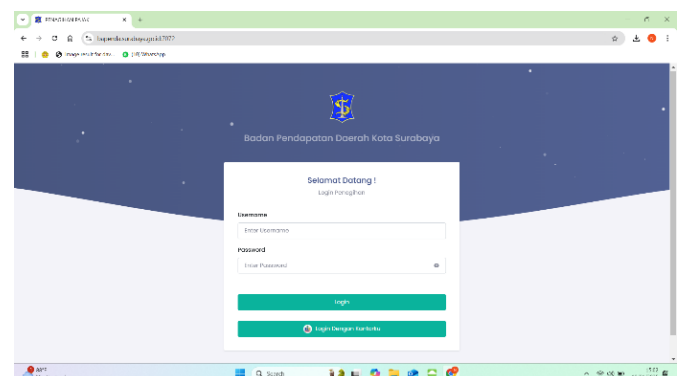


Figure 5. Bapenda Surabaya PBB Billing Page

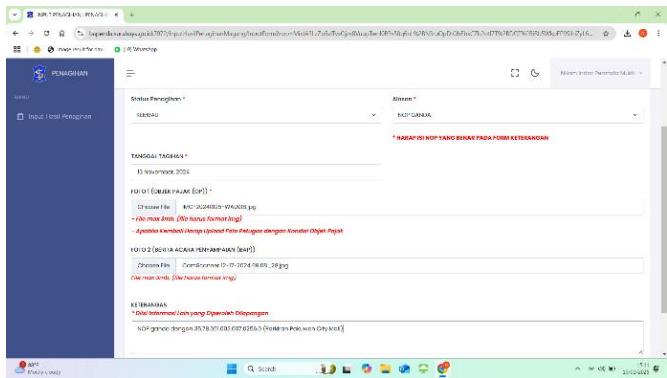


Figure 6. Billing Result Input Display

Table 2. Realization Data of PBB Arrears of Sutorejo Village

Sub-district	Area	NOP	Bills (Rp)	Realization (Rp)
Mulyorejo	Dukuh Sutorejo	35.78.051.005.007.xxxx.0	5.533.490	5.533.490
Mulyorejo	Dukuh Sutorejo	35.78.051.005.011.xxxx.0	1.241.121	1.241.121
Mulyorejo	Dukuh Sutorejo	35.78.051.005.012.xxxx.0	6.286.438	6.286.438
Mulyorejo	Dukuh Sutorejo	35.78.051.005.012.0135.0	7815.716	578.400
Mulyorejo	Dukuh Sutorejo	35.78.051.005.012.xxxx.0	3.832.150	2.883.890

As a result of the provision of PBB invoice letters, there were 3 repayments of PBB NOP arrears and 2 installments of PBB NOP arrears. Meanwhile, from the returned bills there are 68 NOP arrears that are frozen and 3 NOP arrears that are written off. By giving PBB bills to taxpayers directly by door to door, it was proven that PBB payments are organized. This will increase the Local Revenue (PAD) of Surabaya City.

Conclusion

Optimizing the provision of Land and Building Tax (PBB) bills through door to door verification methods and validation using the PBB billing system has proven effective in increasing taxpayer compliance in the Dukuh Sutorejo Village area. Verification and validation of tax objects conducted directly in the field provide a deeper understanding of the obstacles that cause tax arrears, such as the existence of double NOP data, tax objects that are no longer occupied, and the inability of heirs to pay off arrears. The results of this approach also show that data updates and taxpayer education are important steps in overcoming these problems.

The implementation of the provision of PBB invoice letters equipped with information on relief in tax payments encourages the realization of payments from taxpayers who were previously in arrears. From the data collected, it can be seen that some taxpayers have paid off their arrears and others have made gradual payments. In addition, this process helps identify tax objects that require further action, such as freezing or deleting NOPs, which supports improving the efficiency of the local tax system.

Providing Land and Building Tax (PBB) billing letters has proven to be an optimal way of making payments by delinquent taxpayers. After the provision of a PBB billing letter, it was found that the taxpayer immediately made a payment. There are also those who make gradual payments. The following is data on the realization of payments made after the provision of Land and Building Tax bills in arrears for more than 10 years in Dukuh Sutorejo Village:

With the method that has been applied, this optimization has made a significant contribution to Surabaya City's Local Revenue (PAD), especially in the PBB sector (Rizki, 2020). The approach, which involves the active participation of tax officers together with the kelurahan, shows the importance of cross-sector collaboration in improving the quality of local tax management.

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