

## Socialization of PBB-P2 Receivables Collection in Tegal Regency

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### Abstract

One of the problems that is often faced by Land and Building Taxpayers (PBB-P2) in paying taxes is the amount of PBB-P2 payments owed. To be able to find out the amount of the outstanding PBB-P2 payment, it is necessary to understand the tax subject, tax object, tax object exemption, and the PBB-P2 rate owed. Through Community Service, it is hoped that the Village Head as a Taxpayer can understand the amount of payments that must be paid to the outstanding PBB-P2 and provide socialization to the villagers so that taxpayers from various villages in Tegal Regency can obey in paying PBB-P2. Thus, through this service, it will provide understanding to the participants to be able to pay tax arrears and be obedient in paying taxes afterwards. The target of this service is the Village Head of Tegal Regency. This activity will be held on Tuesday, August 13, 2024 at 09.00 WIB until it is finished. The results of the service activities showed that there was an increase in understanding of PBB-P2 tax subjects, tax objects, exemptions for PBBP2 tax objects, filling out tax object notification letters (SPOP) to the calculation of urban rural land and building taxes (PBB-P2) and the taxes collected could be implemented properly.

**Keywords:** Socialization; Collection of receivables; PBB-P2; Tegal Regency

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### Introduction

Land and Building Tax (PBB) is a levy that must be paid by taxpayers on the existence of land and buildings that provide benefits and socioeconomic status for a person or entity that has rights to it or benefits from the ownership of land and or buildings (Tiba & Ardillah, 2023; Suitela, 2015; Putra et al., 2023; Suhardi et al., 2023). Land and Building Tax (PBB) is an important source of state revenue that supports public infrastructure development and welfare (Kalsum et al., 2024; Yunanda et al., 2024). It is a mandatory contribution based on land and building ownership, with the tax amount determined by the condition of the property (Andra & Sumarlan, 2023; Bonita, 2021; Majid et al., 2016; Sholikhah, 2021). The legal basis for PBB collection is outlined in Law No. 12 of 1994, which amends Law No. 12 of 1985 (Elisa, 2021). Despite its importance, compliance with PBB remains low due to factors such as lack of awareness, poverty, and limited tax knowledge (Nuriasilva, 2024; Setiawan & Rohmatiani, 2019). To address this, efforts to improve compliance include providing education to taxpayers, enhancing services, and offering incentives (Y. Kurniawan, 2019).

The collection of Land and Building Tax (PBB) in Indonesia often faces challenges due to various issues. These include discrepancies between tax objects and their actual conditions, inherited property where heirs are unemployed, as well as inherited land that has been subdivided (Amin & Yunita, 2022; Gunawan et al., 2024; Satriya et al., 2024). Low public awareness and compliance with tax obligations are common problems, especially in rural areas (Wijaya & Yushita, 2021; Momongan et al., 2024; Suhardi et al., 2024; Aulia & Machdar, 2023). Research indicates that low tax compliance, especially in rural areas, is a significant issue in Indonesia. Several factors contribute to this problem, including lack of knowledge about tax regulations, low awareness of tax obligations, and negative perceptions towards taxation (Sarra & Mikrad, 2023; Saputri & Khoiriawati, 2021; Judijanto, 2024). Studies have shown that tax knowledge, attitudes, and public awareness positively impact compliance with land and building taxes. However, in some rural areas, taxpayers' lack of understanding and awareness leads to non-compliance (Chalid, 2021; Fitri & Shaleh, 2022; Susyanti & Anwar, 2020; Dinata, 2024). Tax disputes may arise from differences in calculations between taxpayers and the government regarding the amount of tax due (Pamungkas, 2011; Wahyudi et al., 2017; Gotama et al., 2020; Ardellia & Yunanto, 2022). The process of obtaining a Tax Clearance Certificate (SKB) for the transfer of inherited property can be time-consuming and costly, conflicting with the principle of administrative ease (Fitriya, 2024; Redaksi, 2022).

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Based on the observation of the service team of the Faculty of Economics and Business, Pancasakti University Tegal in Tegal Regency, there is the potential to be given socialization of the importance of paying land and building taxes owed with arrears of 1-3 years which can contribute to the regional treasury, through an understanding of the subject of the UN tax, tax objects, object exemptions, rates to the calculation of land and building taxes and how much fines will be paid later. In addition, the collection of PBB-P2 receivables will also be carried out which is expected to run smoothly with an understanding of the PBB to village heads in Tegal Regency.

As a follow-up to the provisions mentioned above, Tegal Regency Regent Regulation (PERBUP) Number 37 of 2022 concerning Amendments to Tegal Regent Regulation Number 8 of 2017 concerning Procedures for the Management of Rural Land and Building Taxes and Cooperatives (Afandi & Warjio, 2016; Irianto et al., 2021; Amin, 2023). This Regional Regulation is expected to be the legal basis for the imposition of Regional Taxes in relation to land rights and/or ownership, control, and financing of land in accordance with the ability and/or acquisition of benefits to the building (Lie, 2020; Sombo et al., 2022). In addition, with the enactment of this Regional Regulation, it is hoped that it can provide security, legal certainty and justice for the community to participate in development in accordance with regional capabilities (Yonimurwanto et al., 2022). This Regional Regulation is the basis for the collection of land and building taxes in the Tegal Regency area. For this reason, there needs to be socialization about how important it is for the community to have awareness in carrying out their obligations to pay land and building taxes. Because in reality there are still many people who are not aware of this (Amin et al., 2023).

This service activity has a general purpose so that people in Tegal Regency have an understanding of tax subjects, tax objects and the exclusion of tax objects, fines and places of payment of outstanding PBB and later tax receivables will be collected based on the SPPT provided from BAPPENDA. The special benefits of this service activity include education in the form of counseling on understanding land and building taxes (PBB-P2) for taxpayers, especially Village Heads in Tegal Regency. Providing an understanding of the calculation of land and building taxes that can contribute to the regional treasury. Fines/sanctions for non-implementation of land and building tax payments.

## **Method**

The implementation of activities related to taxation is conducted through socialization and training using a participatory learning approach (Pasamba & Temalagi, 2023; Susanti & others, 2018). The execution of these activities begins with the preparation stage, which aims to identify needs and minimize risks during service implementation. This stage involves coordination with the Village Government in Tegal Regency concerning the educational plan, including the coordination of venue, participants, and activity schedule. Additionally, tax literacy materials are prepared, covering the importance of tax education, tax awareness, and information on land tax. The village government and participants are then asked to provide feedback on the presented materials. During the implementation stage, the Community Service Team from the Faculty of Economics and Business at Universitas Pancasakti Tegal, in collaboration with the Regional Revenue Management Agency (BAPPENDA) of Tegal Regency, held activities in the BAPPENDA hall and engaged in light discussions with BAPPENDA employees in the Tax Receivables Collection division.

This activity was attended by all village heads in Tegal Regency or their representatives, lecturers from the Faculty of Economics and Business at Universitas Pancasakti Tegal, and BAPPENDA Tegal Regency. Village heads were provided with an understanding of tax literacy, tax awareness, as well as an explanation regarding land and building taxes, including objects of the Rural and Urban Land and Building Tax (PBB-P2) and the mechanism for collecting overdue tax receivables with arrears of 1-3 years. After the activities, the Community Service Team evaluated the program's success and sustainability to ensure that the acquired knowledge can be implemented in society, particularly to encourage the people of Tegal Regency to actively pay their outstanding or current land and building taxes. The village government also evaluates the performance related to land and building tax payments to ensure that the taxes paid by the community are directly remitted to BAPPENDA Tegal Regency.

## Results and Discussion

The results of the implementation of community service activities based on the implementation method can be described as follows:

1. At the preparation stage, the PKM team made initial observations by collecting information from the Village Head about the collection of land and building tax debts related to villages in Tegal Regency as the place for PKM activities. Information obtained by the PKM Team in the community, that the self-assessment system is not carried out in the village, therefore the village government must carry out an official assessment system to collect land and building tax receivables, it is not uncommon for some villagers to ignore when the collection of receivables by the village government is carried out. This shows that the lack of public awareness is due to the importance of paying taxes.
2. At the stage of implementation, opening and remarks of socialization activities for the collection of tax receivables are carried out by the Head of BAPPENDA. At the opening stage of this activity, the community service team consisting of lecturers introduced themselves to the participants of the activity then in their remarks expressed their respect and gratitude because the Village Head of Tegal Regency welcomed the team well so that the activity could be carried out properly, then conveyed the purpose and purpose of this socialization activity.



Figure 1. Implementation of Community Service Activities

3. Then continued with the presentation of material on the Socialization of the Collection of Tax Receivables Payable that have been in arrears for 1-3 years: The Importance of Taxes and Awareness of Land and Building Tax. At this stage of the activity, the Village Head was given material and the opportunity to ask questions to get information related to taxes, awareness of paying taxes and knowledge about land and building taxes and how to pay them. So that the community gets an understanding of the importance of literacy and awareness of paying taxes, understanding for the community about taxes in general and land and building taxes in particular, explanations about the collection of outstanding tax receivables that occur in various villages in Tegal Regency. The content of the material presented in this PKM activity is about the importance of building public awareness to pay tax arrears, taxes according to the law, and the tax arrears collection system.

The research highlight the importance of socialization, understanding, and awareness in improving taxpayer compliance for rural and urban land and building taxes (PBB-P2) in Indonesia. Socialization and awareness have been found to significantly affect tax compliance, while the impact of understanding tax procedures is less clear (Wijayanto & Yushita, 2017). Lack of knowledge about proper payment methods can lead to mishandling of tax funds by village officials, potentially decreasing local revenue (Faizin et al., 2016). To address these issues, various approaches have been employed, including focus group discussions, lectures, demonstrations, and audio-visual education to increase taxpayer awareness and compliance (Jayusman & Hasibuan, 2020). These efforts aim to help residents understand tax regulations, improve awareness of payment obligations, and ultimately increase tax revenue for local governments (Budiman et al., 2023).

The studies highlight the importance of education and training in improving understanding and compliance with land and building taxes (PBB-P2) in various Indonesian communities. These initiatives aim to enhance tax literacy, increase

awareness of tax obligations, and optimize local revenue (Kasman et al., 2024). The programs typically involve lectures, discussions, and practical guidance on tax calculation and reporting (M. Kurniawan et al., 2024). Methods such as Focus Group Discussions, demonstrations, and audio-visual materials are employed to engage participants effectively. The outcomes of these activities generally show improved understanding of tax subjects, objects, exemptions, and calculation procedures. Additionally, these programs contribute to increased tax compliance and foster a sense of civic responsibility among community members (Suhardi, Komarudin, Prayudi, et al., 2023).

## Conclusions

Based on the results of the socialization activities regarding the collection of Land and Building Tax receivables, it can be concluded that:

- 1) The implementation of community service carried out certainly has a great impact on the village community in Tegal Regency. Previously, there had been no socialization to the community in Tegal Regency, both from the government and academics, about the collection of PBB receivables. So that when the PKM Team of the Faculty of Economics and Business, Pancasakti University Tegal carried out socialization activities.
- 2) With this socialization activity, of course, it provides new knowledge for the community to be proactive in paying land and building taxes because they have gained knowledge about what land and building taxes are and anticipate tax arrears that cause tax debts.

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