



PROCEDURES AND BENEFITS OF CHECKING PBB-P2 BILLS ONLINE ON THE BAPENDA BANYUMAS REGENCY WEBSITE

Shelomita Shafa Salsabilla, Warsidi and Siti Maghfiroh

Faculty of Economics and Business, Jenderal Soedirman University
*Email corresponding author: shelomita.salsabilla@mhs.unsoed.ac.id

Abstract

Digital technology development has transformed various public services, including local tax administration. The Regional Revenue Agency (Bapenda) of Banyumas Regency provides an online Rural and Urban Land and Building Tax billing service to improve service efficiency and make it easier for taxpayers to obtain billing information without having to come directly to the office. This article aims to discuss the procedure for checking Rural and Urban Land and Building Tax bills online and the benefits obtained from the implementation of the service. The results show that the procedure for checking Rural and Urban Land and Building Tax bills online consists of several stages, namely accessing the official website of Bapenda Banyumas Regency, entering the Tax Identification Number, and displaying billing information automatically. This service provides various benefits for the community, including increased time efficiency, transparency of tax information, and ease of accessibility for taxpayers. The implementation of a digital system in Rural and Urban Land and Building Tax administration is expected to increase public tax compliance and optimize local revenue. With the optimal utilization of information technology, the local taxation system can run more effectively, transparently, and accountably.

Keywords: Rural and Urban Land and Building Tax, Online Tax Payment, Digital Public Services, Banyumas Regency

Abstrak

Perkembangan teknologi digital telah mengubah berbagai layanan publik, termasuk dalam hal administrasi perpajakan daerah. Badan Pendapatan Daerah (Bapenda) Kabupaten Banyumas menyediakan layanan penagihan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan secara online untuk meningkatkan efisiensi pelayanan dan memudahkan wajib pajak dalam memperoleh informasi tagihan tanpa



harus datang langsung ke kantor. Artikel ini bertujuan untuk membahas prosedur pengecekan tagihan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan secara online dan manfaat yang diperoleh dari penerapan layanan tersebut. Hasil penelitian menunjukkan bahwa prosedur pengecekan tagihan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan secara online terdiri dari beberapa tahap, yaitu mengakses situs resmi Bapenda Kabupaten Banyumas, memasukkan NPWP, dan menampilkan informasi tagihan secara otomatis. Layanan ini memberikan berbagai manfaat bagi masyarakat, antara lain peningkatan efisiensi waktu, transparansi informasi perpajakan, dan kemudahan akses bagi wajib pajak. Penerapan sistem digital dalam administrasi PBB Perdesaan dan Perkotaan diharapkan dapat meningkatkan kepatuhan pajak masyarakat dan mengoptimalkan penerimaan daerah. Dengan pemanfaatan teknologi informasi yang optimal, sistem perpajakan daerah dapat berjalan lebih efektif, transparan, dan akuntabel.

Kata kunci: Pajak Bumi dan Bangunan Perdesaan dan Perkotaan, Pembayaran Pajak Online, Pelayanan Publik Digital, Kabupaten Banyumas



A. INTRODUCTION

The development of information technology has driven significant changes in various sectors, including in local tax administration. Digitalization of tax services is a strategic step aimed at improving efficiency, transparency, and accuracy in local tax management. Based on the Law on General Provisions and Tax Procedures (UU KUP), tax is defined as a compulsory contribution to the state owed by individuals / entities that are compelling based on law, with no direct reward and used for state purposes for the greatest prosperity of the people. One type of tax that has an important role in development is local tax, which is a levy managed by the local government to finance the needs of government and the delivery of public services in its territory.

Land and Building Tax (PBB) is one form of local tax imposed on the ownership and utilization of land and buildings. With the enactment of Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments, PBB management is divided into two sectors, one of which is Rural and Urban Land and Building Tax (PBB-P2), which is under the authority of the district/city government. This policy aims to increase regional revenue and support sustainable development at the local level.

The Banyumas Regency Government, through the Regional Revenue Agency (Bapenda), has presented an online PBB-P2 bill checking service to provide easy access for the community. This service allows taxpayers to obtain tax information quickly and practically without having

to visit the Bapenda office. Taxpayers can check the bill amount, payment deadline, and tax transaction history through the official website provided. With a more transparent and accurate system, the potential for recording errors can be minimized, while the service process becomes faster and more efficient.

In addition to improving accessibility, this online service has a very important role in improving taxpayer compliance. The ease of accessing information allows the public to fulfill tax payment obligations in a more disciplined and timely manner, thus avoiding sanctions due to delays. The introduction of this system not only provides benefits for taxpayers, but also assists the government in optimizing local tax revenues. Thus, the revenue obtained can be used to build infrastructure and provide public services, which will ultimately contribute to improving the welfare of the people in Banyumas Regency.

B. IMPLEMENTATION AND METHODS

1. Internship Time and Location

The MBKM internship program was implemented for 4 months at the Regional Revenue Agency (Bapenda) of Banyumas Regency, located on the 2nd Floor of Bulupitu Terminal, Jl. Suwatio No. 48, South Purwokerto. In this program, interns are placed in Tax Division I, which is responsible for formulating policy concepts, coordinating and implementing policies, as well as providing guidance, facilitation, monitoring, evaluation, and reporting.

Tasks in this field include services, registration, data collection, assessment, determination, billing, objections, and reduction of Regional Tax I. All of these activities aim to achieve the target of local revenue from Rural and Urban Land and Building Tax (PBB-P2) and Fees for Acquisition of Rights on Land and Building (BPHTB), which form the basis for the preparation of the Revenue and Expenditure Budget.

2. Method

The method used is the direct observation method, which is carried out by accessing the official website of the Banyumas Regency Regional Revenue Agency (Bapenda) and observing each stage in the process of checking the PBB bill online.

C. RESULTS AND DISCUSSION

Procedures are work steps or processes that function to achieve a goal effectively and efficiently (Rusdiana & Zaqiyah, 2022). A well-organized procedure plays an important role in ensuring that each step can be carried out systematically, so as to reduce the potential for error and increase consistency in its implementation. In the context of local tax administration, clear and easy-to-follow procedures will support service efficiency, and make it easier for taxpayers to fulfill their obligations in a timely manner.

Procedure for Checking PBB-P2 Bill Online

Based on direct observation through the Banyumas Regency

Bapenda website, the procedure for checking PBB-P2 bills online is as described below:

1. Homepage of the Official Website of Bapenda of the Banyumas Regency

Checking the PBB-P2 bill can be started by opening a web browser on each device and accessing the website <https://bapenda.banyumaskab.go.id/> until the display appears as shown in the picture below.



Figure 1. Official Website of Bapenda Banyumas Regency

After the homepage opens, scroll down until you find the link “Cek Tagihan PBB-P2,” then click on it.

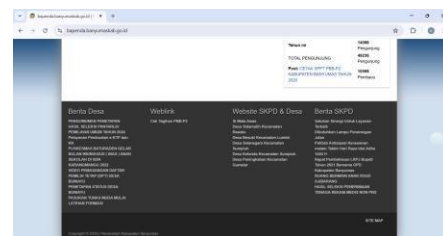


Figure 2. Official Website of Bapenda Banyumas Regency (2)

2. Situs web Cek Tagihan PBB-P2 Online

After clicking the “Cek Tagihan PBB-P2” link, users will be directed to the bill checking page. On this page, users must enter the Tax Identification Number (NOP) listed on the Notification of Tax Due (SPPT)

correctly, check the box “I am not a robot,” then press the “Cek Tagihan dan Cetak Bukti Bayar” button to access the billing information.



Figure 3. Online PBB-P2 billing check website

In case of server issues, users can use the alternative link by scrolling down until they find the alternative link.

3. Home Display of PBB-P2 Billing Check

After the steps above, the web will automatically display information related to PBB-P2 which includes taxpayer number, name, address, tax year, due date, payment status, payments made, PBB principal, fines, amount paid, and a button to print the SSPD (Local Tax Payment Slip). Users can also print in PDF or Excel.



Figure 4. Homepage Check PBB-P2 Billing Online

Benefits of Checking PBB-P2 Bills Online for the Community

The implementation of the Rural and Urban Land and Building Tax (PBB-P2) bill checking service provides various benefits to the community, especially in

efforts to improve efficiency and transparency in local tax administration. The following are some of the main benefits offered by the service:

1. Ease of Access and Time Efficiency

With the online service, taxpayers can check their Land and Building Rural and Urban Tax (PBB-P2) bills anytime and anywhere without the need to visit the Regional Revenue Agency (Bapenda) office directly. This initiative will save time and effort, especially for people who have limited mobility or who live far from tax service centers.

2. Information Transparency and Accuracy

This service allows taxpayers to receive billing information directly, including details on the amount of tax to be paid, penalties, and payment history. With a more transparent system, the potential for errors in tax collection can be minimized.

3. Improving Tax Compliance

Easy access to billing information is instrumental in helping taxpayers to fulfill their tax obligations on time. With payment reminders and due date notifications, taxpayers will be encouraged to make their tax payments before the deadline, thus minimizing the risk of late fees.

4. Supporting Digitalization and Public Service Innovation

The implementation of a digital system in PBB-P2 administration is part of the local government's efforts to improve the quality of public services. Through the application of information technology-based systems, tax administration is expected to become more modern, more



integrated, and more responsive to the needs of the community.

5. Increasing Regional Revenue

By increasing taxpayer compliance through the ease of checking bills, it is expected that local tax revenues can be optimized. The increase in tax revenue will contribute significantly to infrastructure development, public service provision, and community welfare in Banyumas Regency.

Overall, the online PBB-P2 checking service not only provides benefits for taxpayers but also supports the effectiveness of local tax management. By optimizing technology in the taxation system, the tax payment process becomes more efficient, transparent, and accountable.

Issues in the Implementation of Online Services

Although an online land and building tax (PBB) checking system has been implemented in Banyumas Regency, there are still several issues such as:

1. Technical Constraints in Accessing the Online System

Constraints in the online land and building tax (PBB) checking system include server disruptions due to a surge in users, resulting in slow system response or even the inability of the website to be accessed. In addition, limited internet access in some areas causes the community to experience difficulties in obtaining tax information quickly and accurately, so that the effectiveness of this online service cannot be optimally utilized by all taxpayers.

2. Lack of Digital Literacy in the Society

The lack of digital literacy among the community, especially for taxpayers who are elderly or unfamiliar with technology, is one of the obstacles in the utilization of online Land and Building Tax (PBB) checking services. Difficulty in accessing digital information causes them to prefer conventional methods in obtaining tax information, so the adoption of digital systems has not been able to run optimally.

D. CONCLUSION

Conclusion

Based on the research results, the procedure for checking the online Land and Building Rural and Urban Tax (PBB-P2) bill in Banyumas Regency consists of several stages, namely accessing the official website of Bapenda Banyumas Regency, entering the Tax Identification Number (NOP), and displaying the billing information automatically. The implementation of this service provides various benefits to the community, such as ease of access, time efficiency, information transparency, and increasing taxpayer compliance in paying taxes on time. In addition, this system also supports the digitization of public services and the optimization of local tax revenue. However, there are several obstacles in its implementation, such as technical glitches in the system and low digital literacy among certain communities.

Suggestion

To improve the effectiveness of online verification of Land and Building Rural and Urban Tax (PBB-P2) bills, a strategy is needed that



includes technology, education, and better services.

In terms of technology, increasing server capacity is essential to ensure fast and stable access, especially during tax payment periods. In addition, the appearance and structure of the website should be optimized to be clearer, responsive, and easily accessible through various devices, including mobile phones and tablets.

More education and socialization are needed so that the public can better understand and participate in using this service. Socialization can be done through social media, official government websites, and attractive digital campaigns. Direct consultations, community meetings, and cooperation with other institutions are also important to reach people who are less familiar with digital services.

In addition, the development of service functions is very important. Adding features such as due date reminders, tax calculation simulations,

and digital payment methods can help people fulfill their tax obligations.

Enhancing technological infrastructure, public education, and service features will optimize the PBB-P2 online system, improving tax compliance and local revenue. This will improve the efficiency of public services and encourage tax compliance, which contributes positively to local revenue and community well-being.

E. REFERENCES

Rusdiana, A., & Zaqiyah, Q. Y. (2022). *Manajemen Perkantoran Modern*. Penerbit Insan Komunika.

Soufitri, F. (2023). *Konsep Sistem Informasi*. PT Inovasi Pratama Internasional.

Undang-Undang Ketentuan Umum Dan Tata Cara Perpajakan (UU KUP). <https://pajak.go.id/id/pajak>

Undang-Undang Nomor 1 Tahun 2022 (2022).