



Land and Building Tax Socialization in the Community of Arcawinangun Village RT 03/ RW 07, East Purwokerto District, Banyumas Regency

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ABSTRACT

A community service program was conducted in the Arcawinangun Sub-district, East Purwokerto District, Banyumas Regency for Land and Building Tax Socialization, to improve awareness of the community. The program interacted directly with the social capital approach with the community to determine tax understanding and compliance through observation, interview, and socialization stages. The results of community service activities include providing education on the benefits of tax payments, Land and Building Tax levy rates, and payment procedures, as well as solving tax problems that occur in the local community.

INTRODUCTION

Society as citizens has rights, obligations, and identity as part of the state that must comply with the regulations applied in the country. One of the obligations that binds society in everyday life is tax obligations. According to Law Number 28 of 2007, Tax is a mandatory contribution to the state owed by individuals or bodies that is coercive based on the Law, without receiving direct compensation, and for state needs for the greatest prosperity of the people. Classification of taxes based on collection institutions in Indonesia can be divided into 2 (two), namely Central Tax and Regional Tax. Central Tax are taxes managed by the Central Government in this case mostly managed by the Directorate General of Taxes - Ministry of Finance. Meanwhile, Regional Taxes are taxes managed by the Government Regional both at the provincial and district/city levels (Primentari, 2014).

Arcawinangun Sub-district is one of the areas in Purwokerto Timur District, Banyumas Regency, administratively formed on January 15, 1983, with a population of around 13 thousand people. The majority of the population of Arcawinangun Sub-District work as laborers and business owners. Arcawinangun Sub-District is an autonomous region of Banyumas Regency, (Priyadi, 2013).

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, it states that an Autonomous Region, referred to as a Region, is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs and the interests of the local community according to its initiative based on the aspirations of the community in the Republic of Indonesia. (Priyadi, 2013) states that Arcawinangun Sub-District is part of the Banyumas Regency Government, so the people of Arcawinangun Sub-District, apart from having central tax obligations, must also carry out regional tax obligations, including Land and Building Tax.

We conducted the community service activity in Arcawinangun RT 03 RW 07, and around 20 people attended. Based on initial observations, we acknowledge that most people have tried to understand the existence of tax regulations. They have received tax bills for their land and buildings and made tax payments. However, many still do not understand the calculations and complain about taxation obstacles.

IMPLEMENTATION AND METHODS

This community service activity is through a social capital approach. In general, social capital is an approach that uses networks, norms, and trust within a community to achieve specific goals, such as economic development, social welfare, or environmental sustainability. Social capital includes interpersonal relationships facilitating coordination and cooperation for mutual benefit (Syahra, 2003). This approach creates reciprocal bonds from and to the community as a social adhesive of various types from social, cultural, psychological, and institutional aspects that influence cooperative behavior. The community service activities consist of socialization, which includes the presentation of materials and discussions on Land and Building Taxes and existing problems directly with the community.

The target of the community service activities is the community of Arcawinangun Sub-district as taxpayers. This activity also involves the neighborhood chiefs, community chiefs, and the Sub-district head of Arcawinangun as local policymakers. The implementation of community service activities, with the active participation of the community, includes stages of observation, interviews with key figures, and socialization.

RESULTS AND DISCUSSION

The community service activities are a realization of the Tri Dharma of Higher Education responsibilities and to increase knowledge and benefits for the community. The stages of the community service activities are as follows:

1. Observation

The observation phase begins by determining the theme and title of the community service to be implemented based on issues or problems that frequently occur in the community. Next, a suitable service location is selected, either near the campus or within Banyumas Regency.

2. Interview

At this stage, the team conducted interviews and permissions with the Head of Arcawinangun Sub-district, the Chairman of RW 07, and the Chairman of RT 03 as the area's policyholders. The meeting provided an overview of the community's condition, particularly concerning Land and Building Tax compliance.



Figure 1. Interviewing the Head of Arcawinangun Sub-district

3. Socialization

The team conducted the socialization phase on June 28, 2024, in RT 03/RW 07, Arcawinangun Sub-district. During this phase, the team presented an understanding of the following topics:

- a. Benefits of Land and Building Tax for the Community
- b. Legal Basis of Land and Building Tax
- c. Objects in Land and Building Tax-P2

- d. The regulation for Land and Building Tax-P2
- e. Rates of Land and Building Tax-P2
- f. How to Pay Land and Building Tax through:
<https://elingpbb.banyumaskab.go.id/>

After the presentation of the material, a question-and-answer session followed to discuss the issues that had arisen and matters that were still confusing. The residents of the subdistrict raised several problems. First, the residents must fully understand the calculations listed on the Tax Notification Letter. Therefore, this activity serves as an educational medium regarding the calculations and rates of property tax. Second, the residents still need to verify the size data of the land and buildings on the Tax Notification Letter. We urge the residents to verify the data with their land or building certificates in response to this issue. If there are discrepancies, the residents can confirm and manage the data changes at the Banyumas Regional Revenue Agency by bringing their ID cards and the original certificates.

Thirdly, there is still disputed land in the Arcawinangun sub-district, which has confused the residents about their tax obligations because the land ownership is unclear. The issue of the disputed land requires a legal decision to determine the legality of ownership. During this process, tax obligations will accumulate and become the landowner's responsibility according to the legal decision. We recommend further consultation with the Banyumas Regional Revenue Agency, responsible for managing taxes in the Banyumas area. Fourth, in the tax payment process through intermediaries, there are still discrepancies between the receipt and the payment records at the bank. These points indicate the possibility of fraudulent payments by irresponsible individuals. So, residents report this issue to Banyumas Regional Revenue Agency, and residents can pay the Tax directly to payment partners such as banks, post offices, or registered e-commerce platforms (Tokopedia, Shopee, etc.).



Figure 2. The documentation of the socialization program with the residents of the Arcawinangun sub-district

CONCLUSIONS AND RECOMMENDATIONS

It is important to carry out community service activities with a social capital approach as a means of education and problem-solving within the community. The fields of study presented are related to daily life. The socialization of land and building tax is essential because it is an obligation that periodically becomes the responsibility of residents and must be paid on time.

Based on the analysis and evaluation of the community service activities in the Arcawinangun Sub-district, the residents still face several issues and obstacles. The residents do not yet understand the procedures for calculating, and the tax payment process is a disadvantage. Therefore, improvements need to be made by the community service partners and the residents, including improving governance from the neighborhood to the Sub-district Office level. In addition, the PPAk Study Program, as the organizer of the community service activities, can continue to provide education and even guidance to the Sub-district residents as a manifestation of professional responsibility and community service.

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