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An Analysis of SK PBB-P2 Service Procedures within the Framework of Regional Tax Regulations at the Surabaya City Revenue Department

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Abstract
This study aims to evaluate the suitability of service procedures for the issuance of Rural and Urban Land and Building Tax Assessment Letter (SK PBB-P2) by the Surabaya City Regional Revenue Agency (Bapenda) with the tax regulatory framework and legal principles of public services. Although Bapenda does not yet have official documents in the form of legalized Service Standards and Standard Operating Procedures (SOP), the service continues to run based on the reference of Regional Regulation Number 7 of 2023 and Surabaya Mayor Regulation Number 33 of 2024. This research uses a qualitative approach through a case study, with primary data obtained from in-depth interviews and participatory observation, and secondary data from internal documents and regulations. The findings show that the service procedures, starting from the registration of new objects to the cancellation of the decree, have been running in accordance with legal provisions and good governance principles such as legal certainty, accountability, transparency, and participation. Even without formal SOPs, technical implementation in the field has adopted legal and accountable practices. This reflects a work culture that is oriented towards legal compliance within Bapenda. This study concludes that the PBB-P2 decree service in Surabaya has met normative standards and become a strong foundation in the optimization of local tax services. The implication is that the formalization of SOPs and increased socialization of procedures to the public are important steps to strengthen local tax services.

Keywords: public services, local taxes, PBB-P2 decree service procedures, service standards

1. INTRODUCTION

Within the framework of the Unitary State of the Republic of Indonesia, public service is one of the manifestations of the state's responsibility to its people. In accordance with the mandate of *Pasal 18A ayat (2) Undang-Undang Dasar Negara Republik Indonesia Tahun 1945*, the financial relationship between the central

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government and regional governments, including the utilization of natural resources and the provision of public services, must be carried out fairly and harmoniously based on statutory regulations. This provision serves as a crucial foundation for the management of public services, including in the area of regional taxation, which demands accountable, transparent governance that prioritizes the public interest.

One concrete implementation of this principle is the management of *Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2)* by local governments. In the City of Surabaya, this task is carried out by the *Badan Pendapatan Daerah (Bapenda)*, which is technically authorized to issue Surat Ketetapan (SK) for PBB-P2 as the basis for tax collection. In practice, this service is not merely administrative in nature but also serves as a direct representation of the quality of public service provided by the local government in the eyes of the public. Normatively, Bapenda Kota Surabaya refers to Peraturan Daerah Nomor 7 Tahun 2023 tentang Pajak Daerah dan Retribusi Daerah, as well as Peraturan Wali Kota Surabaya Nomor 33 Tahun 2024, as the legal framework for implementing this service.

However, problems arise when it is found that, as of the time this research was conducted, Bapenda Surabaya has not yet established officially sanctioned Service Standards or Standard Operating Procedures (SOPs) for the issuance of SK PBB-P2. The absence of such formal instruments creates room for procedural inconsistencies, unclear workflows, and potentially decreased quality of services provided to taxpayers. From a good governance perspective, this situation constitutes a deviation from the legal principles of public service, which should ensure certainty, efficiency, participation, and freedom from practices of collusion, corruption, and nepotism (KKN).

This gap underscores the importance of conducting an academic study on the current system and procedures for PBB-P2 SK service delivery. This research aims to critically and descriptively analyze whether the service procedures comply with applicable regulations, particularly within the context of public service law. The analysis is expected to answer the central question: Has the delivery of PBB-P2 SK services by *Bapenda Surabaya* been carried out based on legal principles and provisions, despite the absence of officially established service standards and SOPs?

This study employs a qualitative approach using a case study design. The main object of the research is the process and procedure of PBB-P2 SK service delivery at Bapenda Surabaya, which is analyzed in terms of legal compliance and bureaucratic practice in public service based on regional tax policy.

The structure of this article begins with a discussion of theories and previous research relevant to framing the problem conceptually. The methodology section then explains the research process systematically. The results and discussion chapter presents empirical findings and interpretations of the existing service procedures. Finally, the conclusion section delivers the main conclusions, reflections, and implications of the findings for improving the quality of public services, particularly in the context of legally-based regional tax governance.

2. LITERATURE REVIEW

2.1. Public Service

Public service is one of the fundamental aspects of the functions of modern government. The term “service” refers to activities that provide benefits to a group or

social entity, offering satisfaction even though the outcomes may not always be in the form of physical products (Lukman & Sampara, 2000). Service does not only encompass administrative activities but is also an integral part of realizing citizens' rights in relation to the state.

Etymologically, the term "public" originates from the English word public, meaning general or societal, and has been adopted into standard Indonesian as publik, meaning the masses or the broader community. In the context of service, public refers to a group of people who share common interests, values, and social norms that form a social entity requiring services from the state (Sinambela et al., 2006).

(Moenir 2001) defines public services as activities carried out by an individual or a group of people, based on a specific system, procedure, and method, in order to fulfill the interests of others in accordance with their rights. In other words, public services are not just administrative activities, but also an instrument for fulfilling civil rights regulated through norms and regulations.

(Widodo 2001) states that, theoretically, the government has three main functions: the public service function, the development function, and the protection function. Within the framework of the public service function, the government is responsible for providing basic services that are equitably accessible to all segments of society.

Furthermore, public services are not merely a technocratic function; they also have implications for the legitimacy and credibility of the government. (Batinggi 1998) emphasizes that public services are actions or activities of the government in directly managing the interests of the community. This reinforces the government's position as the primary provider of services needed by the public.

Kurniawan in (Harbani 2007) adds that public services are a form of service provision to the community that has an interest in the service organization, by following established rules and procedures. This interpretation emphasizes the importance of procedural and regulative aspects in ensuring that services are provided transparently, accountably, and in accordance with determined standards.

Overall, theories regarding public services underscore that services are not only an administrative responsibility but also a reflection of the government's institutional capacity in guaranteeing the basic rights of citizens. In this context, good services must be able to meet the needs of the community with principles of efficiency, effectiveness, and justice, and be carried out in accordance with systems and procedures that have been arranged based on applicable laws and regulations.

2.2. Local Tax Policies and Regulations within the Framework of Public Services

The provision of public services in the field of local taxation is an integral part of the state's function in serving the community fairly, transparently, and accountably. The normative framework for public services in Indonesia is explicitly regulated in *Undang-Undang Nomor 25 Tahun 2009 tentang Pelayanan Publik*. This law aims to provide legal certainty in the relationship between the community and public service providers, including local tax services *Undang-Undang RI No. 25 Tahun 2009*.

The principles of public service regulated in this legislation such as legal certainty, equality of rights, openness, accountability, speed, and affordability serve as the normative foundation for all forms of services provided by the government, including local tax administration services. To ensure these principles function effectively, the government encourages the use of integrated service systems, which are further

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regulated in their implementing regulations *Undang-Undang RI No. 25 Tahun 2009, Pasal 21-22*.

As a derivative of these regulations, *Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi (PermenPAN-RB) Nomor 15 Tahun 2014* provides technical guidelines on Service Standards. In this regulation, service standards are defined through key components, including service requirements, systems and procedures, service time, costs or tariffs, service products, and mechanisms for handling complaints and feedback *PermenPAN-RB No. 15 Tahun 2014*. These components support the principles of participatory and rights-based public services.

In the context of local taxation, the provision of public services is directed at fulfilling the state's function in managing local revenue effectively and equitably. This is reflected in *Peraturan Walikota Surabaya Nomor 33 Tahun 2024 tentang Pelaksanaan Peraturan Daerah Nomor 7 Tahun 2023 tentang Pajak Daerah dan Retribusi Daerah*. This regulation explains in detail the objects and exemptions for rural and urban land and building tax (PBB-P2), as a form of service regulation sensitive to taxpayer characteristics and public interest.

Perwali Regulation stipulates that the object of PBB-P2 is land and/or buildings owned, controlled, or utilized by individuals or entities, with exceptions for certain objects such as government offices, places of worship, non-commercial educational institutions, and land used for public or social purposes *Peraturan Walikota Surabaya No. 33 Tahun 2024, Pasal 10*. Additionally, this policy also provides tax incentives in the form of NJOP exemptions for vulnerable groups such as veterans, as a realization of the service principle that provides special treatment to certain community groups in accordance with the mandate of *Pasal 4 huruf J Undang-Undang Nomor 25 Tahun 2009*.

From the perspective of public service theory, this policy reflects the government's service function in distributing fiscal benefits equitably and humanely (Widodo, 2001). The formulation of regulations and service standards in the local tax sector is not merely an administrative arrangement but a concrete manifestation of the implementation of public service principles as normatively and theoretically established. Thus, every local tax policy and regulation must be aligned with responsive public service values that uphold social justice.

2.3. Public Service Standards as an Instrument for Local Tax Policy

In the practice of public service, service standards are a fundamental instrument that guarantees the certainty and quality of services received by the public. Service standards are established benchmarks that must be adhered to by both service providers and recipients during the service delivery process. The existence of these standards provides an objective measure for the public to assess service quality and acts as a form of commitment and social contract between the government and the community to realize services that are fast, easy, affordable, and measurable.

According to *Undang-Undang Nomor 25 Tahun 2009*, service standards are not only administrative but also contain substantive values that reflect the general principles of good governance (AUPB), such as legal certainty, accountability, non-discrimination, efficiency, and effectiveness. Public service providers, as regulated in the law, include state institutions, legal entities, and independent bodies established based on laws and regulations that perform public service functions.

Service standards also serve as a tool for public control and oversight over the performance of service providers, including in the context of local tax services. In this

sector, transparency and procedural certainty are crucial, given that taxes are compulsory contributions paid by the public to the state based on law. Therefore, service standards not only ensure efficiency but also prioritize fiscal justice and the protection of taxpayer rights.

3. METHODS

3.1 Research Type

This research uses a qualitative approach with a case study design. This approach was chosen to gain an in-depth understanding of the implementation of service procedures for Rural and Urban Land and Building Tax Assessment Letters (SK PBB-P2) at the Regional Revenue Agency (Bapenda) of Surabaya City. A case study was selected because it allows the researcher to explore the complexities of local taxation policy contextually, especially in public service practices within government agencies.

3.2 Research Location and Time

The research was conducted at Bapenda Surabaya City, located at Jalan Jimerto No. 10, 1st Floor. The research took place from March to June 2025, coinciding with the researcher's internship period at the institution.

3.3 Data Sources and Collection Techniques

Data for this research were obtained through primary and secondary sources:

1. Primary data were collected through in-depth interviews with four employees representing strategic units in PBB-P2 services: the assessment division, front office services, field research, and the information system development team (IT).
2. Secondary data were obtained from internal organizational documents, including internal regulations, service SOPs, service form archives, and relevant Regional Regulations and Mayor's Regulations.

The data collection techniques used included:

1. Participant observation, conducted while the researcher was interning and directly involved in the service process.
2. Semi-structured interviews, to gain in-depth insights from employees regarding the implementation of service standards and the challenges faced.
3. Document and regulation study.

Data Analysis Techniques

The collected data were analyzed using a descriptive-qualitative approach through the following three stages:

1. Identification of SK PBB-P2 service systems and procedures based on observations and available official documents.
2. Compliance analysis, by comparing the implementation of services in the field against applicable local taxation regulations and policies.
3. Synthesis and interpretation, which involved formulating key findings and drawing conclusions based on the gap between actual practices and the standards that should be applied.

This analysis technique was designed to address the main objective of the research: to assess the extent to which the SK PBB-P2 service procedures have been aligned with public service policies and regulations, as well as local taxation.

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4. RESULTS and DISCUSSION

4.1. Service Procedures for Registering New Rural and Urban Land and Building Tax Objects (PBB-P2)

1.Application Submission by Taxpayer (WP)

The Taxpayer (WP) submits an application for the registration of a New Tax Object (OPB) to the UPTB (Technical Implementation Unit of the Agency) office, bringing required documents such as proof of land/building ownership, personal identification, and other supporting documents.

2.Document Verification

The officer checks the completeness and conformity of the documents. Several possibilities exist:

a. If the documents are complete and conform, the application proceeds.
b. If incomplete or non-conforming:
    i. The application is temporarily rejected, and the WP is asked to complete it.
    ii. The application cannot be processed if:
        1. Ownership documents are unclear.
        2. Important documents are blank/incorrectly filled (e.g., statement of responsibility).
        3. The land certificate is mortgaged under someone else's name.
        4. The WP is unwilling to adjust the application according to research findings.
c. If necessary, the officer may request additional documents from other agencies (Neighborhood Office, National Land Agency, etc.).
d. If the WP does not submit an application, the UPTB may register it ex officio (government initiative), based on field data.

3.Field Research

The officer conducts a survey at the location within a maximum of 3 working days after the Service Number is issued. The survey schedule is agreed upon with the WP.

a. The WP or their proxy must be present at the location with:
    i. Original accompanying KTP (ID card).
    ii. Power of attorney if delegated.
    iii. A photo with the accompanying person at the location.
    iv. Signature on the Field Examination Report.
b. The officer will verify data such as:
    i. Object location.
    ii. Year of construction and renovation.
    iii. WP’s phone number.
c. If the WP is not present during the survey, or the location cannot be shown, the application is terminated.
d. If the application is submitted through the ex officio mechanism, the officer will document the survey with photos of the officer and physical data of the location.

Special notes during the survey:

i. If the location does not match the documents, the WP must provide a statement of address conformity.
ii. If the building is not yet completed, additional IMB/PBG (Building Permit/Building Approval) and SKRD (Regional Retribution Assessment Letter) documents are required.
iii. For state land, its status is checked via the website https://bhumi.atrbpn.go.id.

e. Measurement of land and building area is based on:
i. Ownership documents/statement letters/land plot maps.
ii. SPOP/LSPOP (Taxpayer's Self-Assessment Form/Supplement to SPOP).
iii. Layout plans or IMB/PBG.
iv. Aerial photos or Lidar results (for ex officio assessment).

f. If issues are found, such as:
i. Ownership disputes,
ii. Location not permitted for construction according to regulations (e.g., riverbanks),
iii. Location inaccessible, or WP unwilling to sign the report,
iv. Then the application cannot proceed.

g. After the survey is completed and data conforms:
i. The officer compiles the Field Research Report (LHPL).
ii. If the location already has an NOP (Tax Object Number), the WP is informed, and the application is changed to data update, not new registration.

4.Assessment and Determination

Based on the LHPL:

a. The officer performs mapping, assigns a new NOP, and assesses the land/building value using computerized application (Computer Assisted Valuation).
b. If the tax object is special or non-standard, manual assessment is performed involving the UPTB technical team.
c. The officer prepares the proposed determination and draft of the Regional Tax Assessment Letter (SKPD) for the New Tax Object (OPB).
d. The head of the data collection team verifies the documents and the content of the draft.

WP Name Determination:

a. Follow the name on the ownership document.
b. If the name on the transfer document is not yet in the WP's name, it can be written doubly (e.g., RIAN/BAMBANG).
c. If more than two names, one main name + "cs" can be written.
d. State Land is marked with a special identifier such as T.N/IPT before the WP's name.

5.Approval

The Head of PBB-P2 and BPHTB Division approves the proposal and the draft SKPD OPB if everything is in order.

6.Tax Payment

After the SKPD is issued:

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a. The WP must pay the due PBB-P2 within a maximum of 30 days.
b. If not paid, the process cannot proceed.

7.Endorsement and Delivery of SKPD
a. The Head of Bapenda endorses the SKPD OPB (can be delegated to the Head of Division).
b. Service officer:
i. Assigns the SKPD OPB number.
ii. Delivers a copy of the SKPD to the WP.

4.2. Procedures for PBB-P2 Data Update Services

1.Application Submission by Taxpayer (WP)

The Taxpayer can submit an application for updating or changing Tax Object (OP) data if there are:
a. Changes in Taxpayer/Subject Taxpayer name;
b. Changes in Taxpayer address or tax object address (street, RT, RW, sub-district, district);
c. Changes in land and/or building area.

Important notes:
d. Applications can only be processed if the WP has no tax arrears.
e. If paying arrears in installments, the installments must be fully paid within a maximum of 30 days. If not paid, the application may be canceled.

2.Document Verification by Bapenda Officer

The officer will check the completeness and validity of the documents. Verification is carried out at the UPTB office.

Applications may be rejected if:
a. Documents are incomplete/non-conforming;
b. No proof of ownership or control;
c. WP is unwilling to adjust the service type according to officer findings;
d. Statement Letter is incomplete or non-conforming;
e. Land certificate is mortgaged under a different name;
f. WP has already paid tax and requests a refund due to changes in land/building area;
g. SHGB (Right to Build Certificate) is no longer valid.

If there are doubts about ownership or the physical condition of the land/building, the officer may request additional certified documents or coordinate with the Land Office or related agencies. If it cannot be processed, information will be conveyed via the online PBB-P2 application.

Bapenda can also perform updates without an application from the WP (ex officio), based on valid data from various sources.

3.Office Examination (without field visit)

Applications can be examined at the office if:
a. Changes are only in name or address;
b. OP is an apartment or already depicted on the map (SmartMap);
c. Land or building area changes by less than 25%;
d. No other significant data changes.

4.Field Examination (Survey)

A survey must be conducted if:

a. Vacant land (no building yet);
b. Not yet depicted on SmartMap;
c. Land/building area changes by more than 25%;
d. Significant address changes;
e. The ownership document is not a certificate.

A survey can also be conducted if:

a. The area is prone to disputes;
b. There is a need to match the location on the map;
c. There are data discrepancies from office examination results;
d. Other technical reasons.

Before the survey:

a. The officer will check the building condition via Google Maps to estimate the year of construction;
b. WP must be reachable within 3 working days from the application. If unable to attend within the agreed time, the application will be terminated.

During the survey:

a. WP or representative/proxy must accompany the officer and show the location;
b. The accompanying person must bring an original KTP and a photo with the officer at the location;
c. If a family representative, they must be at least 18 years old and live in the same household (proven by Family Card/KTP);
d. Survey results are documented in a Report signed by the WP and the officer.

If there is an address discrepancy, the WP must provide a Statement of Address Conformity.

The Examination Report from the office or field is called LHPK/LHPL. Its contents include:

a. Documents from WP (SPOP/LSPOP);
b. Interview and survey results;
c. Photos and field evidence;
d. Recommendations for follow-up.

If it is a new building (originally vacant land), the WP must attach:

a. Statement of Building Change;
b. IMB/PBG and proof of payment (SKRD).

5.Assessment and Determination

After the survey is completed:

a. Land and building area data will be assessed using a system (Computer Assisted Valuation - CAV);
b. If CAV is not suitable, manual assessment will be performed based on the value of similar land/buildings;
c. The PBB-BPHTB Division prepares a draft Assessment Letter (SK) based on the field report and assessment;
d. The SK is re-checked by the Assessment Team.

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6.6. Approval

The Head of PBB-BPHTB Division will approve the assessment proposal and issue the draft SK and/or SKPD (Regional Tax Assessment Letter).

7.7. Shortfall Payment

If the update results indicate that the WP must pay more:

a. The WP must pay the tax difference within 30 days;
b. If not paid, the update process may be stopped or canceled with a Rectification SK.

8.Endorsement

After all requirements and payments are met, the Head of Bapenda will endorse the OP data update.

4.3. PBB-P2 Split-Merge Service Procedures

1.Application Submission by Taxpayer (WP)

WP visits or accesses the online system to submit an application for Split or Merge of PBB-P2 Tax Objects (OP).

Main requirement: WP must not have arrears. If there are arrears, they must be settled first according to provisions:

a. Different WP names: arrears are calculated proportionally based on OP area.
b. Same WP name: arrears must be fully settled.
c. Apartments: if ownership has factually transferred, payment can be made proportionally with proof of fully paid PPJB (Sale and Purchase Agreement) and/or power of attorney to sell deed.

2.File Examination by UPTB

The officer examines the completeness and validity of documents (SPOP, LSPOP, certificates, statement letters, etc.).

Applications are rejected if:

a. Documents are incomplete/non-conforming.
b. Certificate is mortgaged under a different name.
c. Applicants are unwilling to adjust the service type.
d. The statement letter is incomplete or invalid.

If there is doubt about proof of ownership/control, UPTB may:

a. Request certified documents.
b. Coordinate with the Land Office or other agencies.

3.Field Research

The survey officer determines the building condition (via Google Map & direct survey). WP or proxy must accompany the survey. If not present, the application is forfeited.

Requirements for accompanying person:

a. Original KTP & age ≥18 years.
b. Photo together at the location.

If the application is for >10 OPs: sampling survey is conducted. Survey results are recorded in the Field Research Report (BAPL).

Application is forfeited if:

a. OP is in dispute / not a PBB-P2 object.
b. WP cannot show OP location.

c. Accompanying person is not valid.
d. OP parcels are not contiguous (for merging).
e. Location is on a river/lake/reservoir bank.

If valid, a Field Research Report (LHPL) is created, and the Head of UPTB provides approval.

4.Data Collection and Determination

Based on the LHPL, the following are done:

a. Mapping of new NOPs.
b. Mass (CAV) or individual assessment of NJOP (Taxable Object Sales Value).

For special/non-standard buildings:

a. The PBB-P2 and BPHTB Division holds discussions with UPTB.
b. Result: a draft Decree or SKPD (Regional Tax Assessment Letter) is prepared.
c. The draft is verified by the Head of the Assessment Working Team.

5.Approval of SK/SKPD

The draft SK/SKPD is approved by the Head of PBB-P2 and BPHTB Division.

6.Payment Confirmation (If There is a Shortfall)

If there is a payment shortfall due to increased area, the WP must pay it first.

7.Endorsement

The Head of Bapenda signs the SK/SKPD (can be delegated to the Division Head), then the document is numbered and officially archived.

4.4. PBB Cancellation Service Procedures

1.Application Submission by Taxpayer (WP)

The Taxpayer submits an application for PBB cancellation by filling out and signing the cancellation application form.

Applications are submitted if one of the following conditions is met:

a. Duplicate NOP (registered more than once for the same object).
b. New evidence found regarding previous service.
c. A tax object is owned by a government agency or the state.
d. Tax objects have changed function to a public facility such as a place of worship, road, RT/RW hall, etc.

2.Ex Officio Cancellation

UPTB can perform cancellation based on:

a. A Service Note accompanied by a Research Report, LHPL, and/or a sub-district head's statement letter.
b. Meeting minutes approving the cancellation.
c. Request from Law Enforcement Agencies (APH).

3.File Examination

Service officers perform examination:

a. Completeness and conformity of application documents.
b. Coordination can be done with WP, sub-district, or related agencies.

4.Verification by Head of UPTB Administrative Subdivision

If documents are complete and conform, approval is given to proceed to the next stage.

Applications are rejected if:

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a. Documents are incomplete or non-conforming.
b. No proof of legal ownership/control.
c. Statement letter is incomplete, unstamped, or non-conforming.
d. Land certificate is mortgaged and in another party's name.

Verification results are informed to the WP via the online PBB-P2 website.

5.Field Research

Conducted by Survey Officers with the following provisions:

a. Must contact the WP within 3 working days from the issuance of the Service Number.
b. The survey is conducted no later than 2 working days from the agreed schedule.
c. If the WP is not present/cannot accompany, the application is terminated.

WP or their proxy must show:

a. Original KTP (immediate family, over 18 years old, same address).
b. Power of attorney (if delegated).
c. Photo of the location with the accompanying person.
d. Field Review Report signed by the officer and accompanying person.

For ex officio cancellation, the LHPL is supplemented with meeting documentation or location photos.

6.Object Address Conformity

If there is a difference between the address on the SPPT (Tax Due Notice) and the field condition, the WP must attach a statement of address conformity or RT/RW based on the survey results.

7.Field Research Report (LHPL)

The LHPL includes the conformity and completeness of application data, SPOP/LSPOP, WP's statement letter, and survey results. The LHPL is recorded in the UPTB survey application.

8.LHPL Approval

The Head of UPTB approves the LHPL as the basis for proceeding to the cancellation of the assessment process in the PBB-P2 and BPHTB Division.

9.Data Collection and Determination

The Head of the PBB-P2 Data Collection & Assessment Team verifies the cancellation proposal and prepares the draft cancellation SK for the current or next year.

10. Head of Division Approval

The Head of PBB-P2 and BPHTB Division approves the draft SK and the assessment cancellation proposal.

11. Endorsement

The Head of Bapenda endorses the cancellation of SK. (This task can be delegated to the Head of PBB-P2 and BPHTB Division).

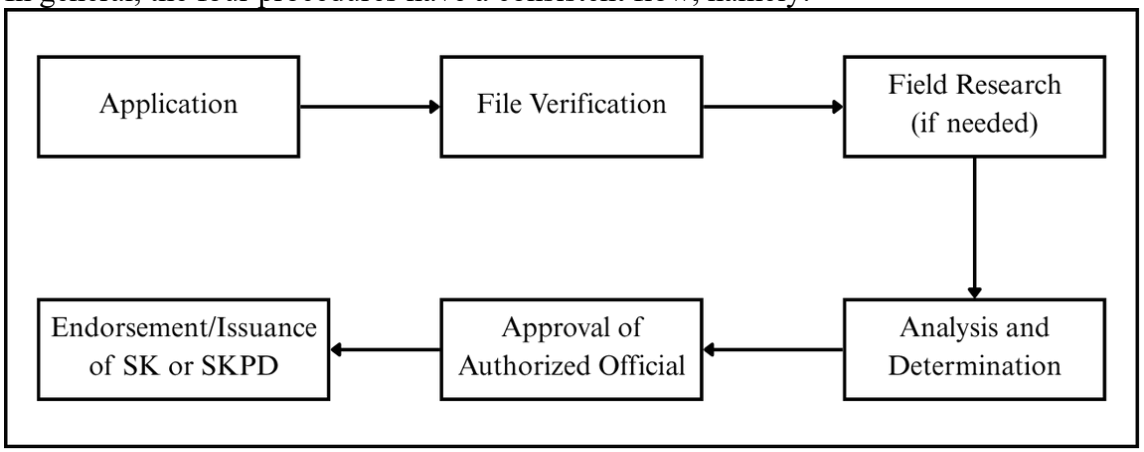
Service officer:

a. Numbers and archives the cancellation SK.
b. Delivers the cancellation SK to the WP.

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4.5. General Procedure Analysis

In general, the four procedures have a consistent flow, namely:



4.6. Analysis of Service Procedure Conformity with Local Tax Regulations

1.Conformity with Public Service and Government Administration Principles

Principles of Legal Certainty and Accountability (UU No. 25/2009 & UU No. 30/2014):

a. Conformity: The described procedures are highly detailed, covering clear requirements, a structured flow, and specific reasons for rejection. For instance, rejection of an application if the "land certificate is mortgaged in someone else's name" or "WP is unwilling to adjust the application." This reflects legal certainty for both taxpayers (WP) and officers.
b. Implementation: The officers' obligation to create a Field Examination Report (BAPL) jointly signed with the WP, attach photo documentation, and compile a Field Research Report (LHPL) is a manifestation of accountability consistent with the Public Service Law.

2.Principles of Openness and Participation (UU No. 25/2009):

Conformity: The procedures explicitly require the involvement of the WP or their proxy in field research. The existence of an agreed survey schedule and the obligation for accompaniment indicate that the process is not one-sided. Verification results are also communicated through an online application, which aligns with the principle of openness.

3.Utilization of Electronic Systems (UU ITE & PP No. 71/2019):

Conformity: The mention of checking land status via the bhumi.atrbpn.go.id website, the use of SmartMap, the online PBB-P2 application, and the Computer Assisted Valuation (CAV) assessment system indicates that Bapenda Surabaya has adopted technology in accordance with the mandate of UU ITE for service efficiency and transparency.

4.Conformity with Local Taxation Regulations

Registration and Data Collection of Tax Objects (UU No. 1/2022 & PP No. 35/2023):

a. Conformity: The procedures for registering new tax objects, both through WP application and ex officio, are a direct implementation of the Regional Government's authority to conduct data collection and registration of PBB-P2 tax objects as regulated in the Law on Fiscal

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Relations between the Central Government and Regional Governments (HKPD) and the Government Regulation on General Provisions for Regional Taxes and Regional Levies (KUPDRD).

b. Implementation: The obligation to attach valid proof of ownership (certificate, etc.) is consistent with PP No. 24/1997 and PP No. 18/2021 concerning Land Registration.

Tax Assessment and Valuation (Perda Surabaya No. 7/2023 & Perwali No. 1 & 33 Tahun 2024):

a. Conformity: The NJOP (Taxable Object Sales Value) assessment process using CAV and/or manual assessment for special objects is a technical implementation of Perda No. 7/2023 and Perwali No. 1/2024 concerning the Basis for PBB-P2 Assessment.

b. Implementation: The flexible determination of WP names (e.g., RIAN/BAMBANG or using "cs") indicates the presence of discretion aimed at administrative ease, which is further regulated in Perwali No. 33/2024 as an implementing regulation.

5.Management of Arrears and Payments (UU HKPD & Perda No. 7/2023):

Conformity: The absolute requirement of "no arrears" for update and split/merge services is a law enforcement instrument to improve PBB payment compliance. The mechanism for paying tax shortfalls within 30 days before the process continues also has a strong legal basis in local taxation regulations.

6.Cancellation of Assessment (UU No. 30/2014 & Perda No. 7/2023):

Conformity: The reasons for cancellation (duplicate NOP, public facilities, novum) are consistent with the principles of good government administration, where state administrative decisions (in this case, SKPD) can be canceled if there are legal defects or errors. This is an implementation of Article 16 of Perda No. 7/2023 and is strengthened by the principles in the Administrative Governance Law.

6. CONCLUSION and RECOMMENDATION

Based on a descriptive-qualitative analysis comparing PBB-P2 service procedures with the applicable regulatory framework, the PBB-P2 service procedures at Bapenda Surabaya City, covering new object registration, data updates, object split/merge, and PBB cancellation, substantially demonstrate a high degree of alignment with the prevailing laws and regulations, ranging from national-level laws to Surabaya Mayor's Regulations at the local level. Each stage, requirement, and decision-making mechanism has a clear legal basis, strengthening the legality aspect of the service.

The existing procedures have effectively internalized the fundamental principles of public service and government administration. The principle of legal certainty is reflected in the detailed workflow and requirements; accountability is realized through the obligation to prepare Incident Reports and Field Research Reports; transparency is supported by the utilization of online information systems, and participation is guaranteed by involving taxpayers in the field verification process.

An interesting finding indicates that although formal documents such as specifically codified Standard Operational Procedures (SOP) and Service Standards (SP) have not yet been ratified, the service practices in the field have adopted a solid framework based on direct reference to higher-level regulations. This signifies a work culture oriented

towards legal compliance and prudence among officials, even in the absence of definitive technical guidelines.

Immediately formalize and ratify the Service Standards (SP) and Standard Operational Procedures (SOP). This step is crucial to provide formal legitimacy, enhance service consistency across all UPTBs, and provide clear guidance for officers as well as stronger legal certainty for taxpayers. Additionally, increase the socialization of procedures to the public through more accessible media and simple language to reduce potential taxpayer confusion regarding the seemingly complex workflow.

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