

The Role of Mobile Service in Improving the Effectiveness of Property Tax Collection in Pakal Subdistrict, Surabaya

Afiyah ¹, Sri Trisnaningsih ^{2*}

¹ Universitas Pembangunan Nasional “Veteran” Jawa Timur, Indonesia; e-mail : 23013010041@student.upnjatim.ac.id

² Universitas Pembangunan Nasional “Veteran” Jawa Timur, Indonesia; e-mail : trisna.ak@upnjatim.ac.id

* Corresponding Author : trisna.ak@upnjatim.ac.id

Abstract. This study explains how mobile services improve the effectiveness of Property Tax (PBB) collection in Pakal Subdistrict, Surabaya. Mobile services are a public service innovation from the Regional Revenue Agency (Bapenda) of Surabaya. The mobile service aims to reach taxpayers who face transportation difficulties. It allows taxpayers to access service offices without having to travel long distances. This study employs a qualitative descriptive method. Field observations were conducted directly during an internship. The study also reviewed official documents and literature on regional taxation. Based on the research, the mobile service facilitates access for taxpayers in Pakal Subdistrict. The distance of Pakal Subdistrict from the city center poses a challenge in paying property tax. The mobile service reduces this challenge. The mobile service also improves taxpayer compliance. This occurs because field officers approach taxpayers directly. This study concludes that the mobile service is important as an effective alternative for tax payment. This service increases Surabaya City's PBB revenue and improves the relationship between the local government and the community. Moving forward, additional human resources are needed. Expanding the operational schedule is also necessary so that this service provides maximum benefits.

Keywords: Innovative Public Service; Mobile Service; Pakal Subdistrict; Property Tax; Surabaya Regional Revenue Agency; Tax Collection Effectiveness; Taxpayer Compliance.

1. Introduction

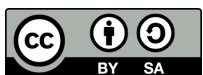
Property Tax (PBB) is a major source of local government revenue. PBB revenue is used to fund development and public services in each region. The city of Surabaya, a large city with a large population and a vast area, has significant potential for generating PBB revenue. The main challenge is how to collect PBB equitably across all subdistricts.

Pakal Subdistrict is located in the western part of Surabaya. Pakal Subdistrict differs from the city center. The administrative service office is located far from Pakal Subdistrict. This distance poses a barrier for taxpayers. Taxpayers find it difficult to pay their taxes on time. Difficulty in paying taxes reduces taxpayer compliance. Low compliance reduces PBB revenue in Pakal Subdistrict.

Surabaya residents observe that the Surabaya City Regional Revenue Agency (Bapenda) is addressing this challenge with a mobile service unit. The mobile unit visits key subdistricts, including Pakal Subdistrict. The mobile unit brings the tax payment process closer to the community. Taxpayers do not need to travel far to pay their taxes. The mobile unit follows the principles of modern public service, which emphasize community convenience and satisfaction.

This study aims to explain and analyze the role of the mobile service in improving the effectiveness of property tax collection in Pakal Subdistrict, Surabaya City. This study is important because it provides a concrete picture of how effective local tax service innovations using a proactive approach are. This study is also expected to provide input to the government so that local tax policies are more responsive and prioritize the interests of the community. This study employs a qualitative descriptive approach, involving field observations and document reviews. The study aims to expand knowledge regarding innovations in PBB collection services at the subdistrict level in Indonesia.

Received: April 27, 2026
Revised: May 29, 2026
Accepted: June 01, 2026
Published: June 11, 2026
Curr. Ver.: June 11, 2026



Copyright: © 2025 by the authors.
Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution (CC BY SA) license (<https://creativecommons.org/licenses/by-sa/4.0/>)

2. Literature Review

Land and Building Tax as a Source of Local Revenue

Land and Building Tax, or PBB, is levied on the ownership or use of land and buildings. Since the enactment of Law No. 28 of 2009 on Local Taxes and Retributions, district or city governments have fully managed Rural and Urban PBB, known as PBB-P2. With this transfer of authority, local governments manage, collect, and optimize PBB revenue according to the needs and characteristics of each region.

In the context of regional autonomy, PBB serves as a crucial financial instrument. This tax has a broad scope and is distributed across the entire administrative region. Local governments strive to optimize PBB collection. Success depends not only on regulations but also on administrative systems and service innovations. Research indicates factors influencing property tax collection. Key factors include ease of payment access, the quality of service provided by officials, and taxpayer awareness.

Effectiveness of Property Tax Collection

The effectiveness of tax collection refers to how successfully the system collects taxes in line with targets. Authorities measure the effectiveness of PBB collection through indicators: the ratio of actual collection to the target, taxpayer compliance rates, and the quality of tax administration. Three main factors influence the success of PBB-P2 collection: service accessibility, the accuracy of tax object data, and institutional capacity in collecting taxes.

The distance and time taxpayers must travel reduce the effectiveness of PBB-P2 collection. Distance and time barriers are felt most acutely by residents living in suburban areas. These findings highlight the importance of service innovations that can bring payment access closer to taxpayers. The ease of paying taxes and the accuracy of SPPT data have a positive and significant impact on increasing PBB revenue. The impact of the Mobile Unit program, often abbreviated as Mobling, on PBB-P2 revenue shows a significant difference. This difference occurs between conditions before the program and conditions after the program was implemented. These findings provide a strong basis that mobile services are an effective intervention in tax collection.

Public Service Innovations for Tax Collection

Public service innovations in tax collection are implemented by the government. The government updates methods, mechanisms, and service channels. The goal is to improve accessibility and service quality for the public. Innovation refers to ideas, practices, or objects considered new by the individuals or groups using them. In tax administration, innovation includes the use of information technology, changes in work procedures, and the addition of service channels. Examples include outreach services and mobile services.

Mobile services are now an effective approach in many regions of Indonesia. The government uses this method to bring tax services closer to taxpayers, particularly in hard-to-reach areas. Good governance must focus on results and be able to create service operations that respond quickly to citizens' needs. From this perspective, mobile tax units serve as a concrete example of governance that prioritizes taxpayers' interests, treating them as service users. This must be made a top priority.

Taxpayer Compliance

Taxpayer compliance is a key factor in the success of the tax system. Taxpayer compliance means that taxpayers fulfill all their tax obligations and exercise their rights in accordance with the rules. Taxpayer compliance is influenced by several factors. First, understanding of tax regulations. Second, the ease of payment procedures. Third, trust in the government. Fourth, the quality of services provided.

Ease of accessing services and simple procedures help taxpayers comply with tax obligations. If tax payments are easily accessible, taxpayers are more likely to pay on time. Mobile service units serve as facilitators that reduce barriers to accessing services and have great potential to improve taxpayer compliance.

3. Research Methodology

The researcher selected a qualitative descriptive approach. This approach was chosen to describe, depict, and deeply understand social phenomena. The researcher relied on field data without manipulating variables. The researcher deemed this approach appropriate because the research objective was to provide a comprehensive overview of the role of mobile service units in property tax collection in Pakal Subdistrict.

The researcher examined the role of mobile service units from the perspective of the actors involved and the influencing social context.

Research Location and Timeframe

The research was conducted at the Regional Revenue Agency (Bapenda) of Surabaya City. The researcher observed the mobile service unit in Pakal Subdistrict, located in Surabaya City, because that area regularly receives service schedules from Bapenda. The research took place during an internship, from January to June 2026. The researcher selected this location because Pakal Subdistrict consistently receives mobile service schedules from the Surabaya City Bapenda. The researcher assessed that the geographical conditions of this area align with the research objectives.

Data Collection Techniques

Data Collection Techniques The data for this study were collected using two primary techniques. The first technique employed participatory observation. The researcher participated in an internship at the Surabaya City Bapenda and then observed the mobile service operations in the field. The researcher documented how the service operated, interactions between officials and taxpayers, and field conditions in Pakal Subdistrict. The second technique involved a documentary study. The researcher reviewed official documents regarding the mobile tax service. These documents included local regulations, as well as official decisions, Bapenda activity reports, and standard operating procedures for the mobile tax service.

Data Analysis Techniques

Data analysis was conducted using an interactive model consisting of three main stages. The first stage involved data reduction, which focused on simplifying the raw data from observations and documentation. The second stage involved data presentation, which involved organizing the reduced information into a coherent and easily understandable descriptive narrative. The third stage is drawing conclusions and verification. I interpret the data comprehensively to generate conclusions that answer the research questions

4. Results and Discussion

Overview of the Surabaya City Revenue Agency's Mobile Service

The mobile service is a flagship program of the Surabaya City Revenue Agency. This program extends tax payment services from the main office to residents' homes. The idea for the program arose because not all taxpayers, particularly those in outlying areas such as Pakal District, have the time or means to visit the office. The mobile units are equipped with computers and portable printers. Officers process payment transactions, print Payment Receipt Slips (STTS), and provide tax bill information directly or in real time.

The mobile service operates according to a predetermined schedule. This schedule has been communicated to the public through various channels. Methods of dissemination include announcements at the sub-district office and the distribution of information via RT or RW heads. The staff providing this service are Bapenda employees who have been trained in tax services. They also provide simple education to taxpayers regarding the importance of paying taxes on time. They explain the consequences of late payments.

Implementation Mechanism of the Mobile Service in Pakal Subdistrict

Based on observations during the internship, the mobile service in Pakal Subdistrict is carried out according to a structured procedure. Before departing, staff prepare all operational equipment. They check the tax information system connection, prepare forms, and complete other administrative tasks. Stops for the mobile service in Pakal Subdistrict are typically chosen at strategic locations easily accessible to taxpayers. Examples include markets, village halls, or community gathering centers. On-site, staff receive tax payments from taxpayers. Staff verify the taxpayer's identity and tax object data. Officials process transactions through the system. They provide taxpayers with a STTS payment receipt. Additionally, officials offer information. They review bills, explain taxable properties, and provide guidance on how to file objections or other requests. Face-to-face interactions between officials and taxpayers on-site create a more personal and less bureaucratic atmosphere. Consequently, taxpayers feel more comfortable handling their tax affairs.

Mobile Unit Services Enhance Property Tax Collection Effectiveness

Field observations and document reviews show that mobile unit services have improved tax collection in Pakal Subdistrict. Mobile unit services overcome geographical barriers.

Geographical barriers previously hindered taxpayer compliance in outlying areas. Mobile units come directly to taxpayers' homes. The long distance to the Bapenda office is no longer an excuse to delay or avoid tax payments.

Second, mobile services raise public tax awareness through direct interaction with field officers. Officers provide simple, communicative informal education to taxpayers. This education enhances the public's understanding of the role of taxes in regional development. A persuasive and personal approach in tax administration is more effective at improving compliance than enforcement alone.

The third role is that of the mobile service in strengthening residents' trust in the local government. Bapenda officers visit residents' homes. They demonstrate a government that cares and responds quickly to community needs. This trust becomes an important social capital. This capital helps build a culture of tax compliance in the long term. This proactive approach exemplifies the New Public Service concept. The government acts as an active and responsive public servant.

Obstacles and Challenges in Implementing the Mobile Service

Although the mobile service in Pakal Subdistrict is important, its implementation still faces many obstacles. The first obstacle is a limited fleet and restricted operating schedules. Consequently, not all villages in Pakal Subdistrict can be reached evenly within a single period. As a result, access to services is uneven across areas within the same subdistrict.

Second challenge: technological infrastructure remains limited at some service points. Internet connections are unstable, hindering real-time transactions. Staff are finding alternative ways to ensure services can still be provided to taxpayers despite technical disruptions.

Third challenge: many taxpayers are unaware of the mobile unit's schedule and locations. Outreach efforts have not reached all segments of the community, so not all taxpayers are utilizing this service effectively.

Service Development Efforts

The Surabaya City Revenue Agency continues to develop its mobile service units. The agency has introduced new initiatives to improve service quality. The mobile service units are now integrated with the Surabaya Single Window digital platform. This measure enhances the efficiency and accuracy of transaction data. Additionally, the agency coordinates more closely with sub-district and village governments. The Surabaya City Revenue Agency ensures that service schedules reach all taxpayers in Pakal Subdistrict.

Enhancing human resource capacity through regular training is a priority for the Revenue Agency. The agency ensures that field officers possess sufficient technical and communication skills. These efforts demonstrate the Surabaya City Revenue Agency's commitment to continuously improving the effectiveness of the mobile service as a primary tool for optimizing tax revenue.

5. Conclusion

The study shows that the Surabaya City Revenue Agency's mobile service plays a crucial role in enhancing tax collection effectiveness in Pakal Subdistrict. Through a proactive outreach approach, the mobile service overcomes geographical barriers. It facilitates taxpayers' access to tax services. The mobile service also boosts tax compliance as officers meet directly with the public. The success of the mobile service in Pakal Subdistrict provides concrete evidence. This field service innovation has proven effective in overcoming geographical and demographic challenges in local tax collection.

However, the success of the mobile service still requires technological infrastructure support. The success of the mobile service also requires a longer service schedule and a wider service coverage area. The success of the mobile service necessitates more intensive outreach to the public. The implications of this research for local tax policy are that the capacity of the mobile service program must be expanded. The mobile service program must become a permanent component of the tax revenue optimization strategy. This policy applies not only to Pakal Subdistrict but also to other similar subdistricts. Further research could explore taxpayers' perceptions of the quality of mobile tax collection services. Further research could also compare the effectiveness of mobile tax collection services across subdistricts. Such comparisons could serve as evaluation material. This evaluation could help develop more comprehensive policies.

Author Contributions : Conceptualization: NB1 and NB2; Methodology: NB1; Software: NB2; Validation: NB1, NB2, and NB2; Formal Analysis: NB1; Investigation: NB1 and NB2; Resources: NB2; Data Curation: NB2; Writing—Original Draft Preparation: NB1; Writing—Review and Editing: NB2; Visualization: NB2; Supervision: NB2; Project Administration: NB1; Funding Acquisition: NB2.

Funding : This research received no external funding.

Data Availability Statement : The data supporting the findings of this study are available upon request from the corresponding author. Data on PBB realization were obtained from the Regional Revenue Agency of Surabaya City and may be accessed through an official request to the institution.

Acknowledgments : The authors would like to express their sincere gratitude to the Regional Revenue Agency (Bapenda) of Surabaya City, all research informants, and the Accounting Study Program for the support and facilitation provided throughout the research process.

Conflicts of Interest : The authors declare no conflict of interest. The funders had no role in the design of the study; in the collection, analysis, or interpretation of data; in the writing of the manuscript; or in the decision to publish the results.

References

- Adi, J., & Puspitasari, R. (2023). Efektivitas pemungutan pajak bumi dan bangunan untuk meningkatkan pendapatan asli daerah. *Zabags International Journal of Economy*, 3(1), 7–10. <https://doi.org/10.61233/zijec.v1i1.65>
- Alfian, R. H., & Syahrani. (2023). Inovasi pelayanan pajak bumi dan bangunan perdesaan dan perkotaan (PBB-P2) melalui channel pembayaran pajak elektronik (CANTIK) pada Badan Pendapatan Daerah Kabupaten Tabalong. *JAPB: Jurnal Administrasi Publik dan Bisnis*, 6(2), 485–499. Diambil dari <https://jurnal.stiatabalong.ac.id/index.php/JAPB/article/view/830>
- Aryani, R. A. I., Aulia, D. U., & Ayu, B. D. P. (2024). Analisis efektivitas penerimaan dan kontribusi pajak bumi dan bangunan dalam meningkatkan pendapatan asli daerah. *Jurnal Ilmu Sosial dan Humaniora (JISHUM)*, 2(4), 661–672.
- Badan Pendapatan Daerah Kota Surabaya. (2023). Evaluasi program mobil keliling dalam peningkatan kesadaran pajak bumi dan bangunan di Kota Surabaya. Badan Pendapatan Daerah Kota Surabaya.
- Badan Pendapatan Daerah Kota Surabaya. (2024). Laporan realisasi penerimaan pajak daerah Kota Surabaya tahun 2024. Badan Pendapatan Daerah Kota Surabaya.
- Dewi, K. A. S. C., Lukman, J. P., & Yudarta, I. P. D. (2025). Efektivitas pelayanan mobil keliling dalam meningkatkan kesadaran wajib pajak PBB-P2 di Badan Pendapatan Daerah Kota Denpasar. *Socio-Political Communication and Policy Review*. <https://doi.org/10.61292/shkr.207>
- Ekawati, E., & Subadi, W. (2020). Efektivitas mobil keliling dalam rangka pemungutan pajak bumi bangunan perdesaan perkotaan (PBB-P2) di Kabupaten Tabalong. *Jurnal Ilmu Administrasi Publik*, 8(1), 45–58.
- Fadia, S. A. (2024). Inovasi pemungutan pajak bumi bangunan pedesaan dan perkotaan melalui program jemput bola (mobling) pada Badan Pengelolaan dan Pendapatan Daerah Kabupaten Bogor [Tesis magister, UIN Sunan Gunung Djati Bandung].
- Handayani, D., & Wahyudi, A. (2021). Efektivitas mobil pajak keliling dalam meningkatkan kesadaran pajak. *Jurnal Pelayanan Publik dan Kebijakan*, 5(1), 45–54.
- Hartati, I., Nuridah, S., & Audina, B. P. (2023). Analisis efektivitas dan kontribusi pajak bumi dan bangunan perdesaan dan perkotaan (PBB-P2) terhadap pendapatan asli daerah Kabupaten Karawang tahun 2018–2022. *Journal of Social Science Research*, 3(5), 6568–6583. Diambil dari <https://j-innovative.org/index.php/Innovative>

- Kominfo Jatimprov. (2024, 26 Desember). Pajak dekat di hati, Bapenda Surabaya catat realisasi PBB sudah 78 persen. Dinas Komunikasi dan Informatika Provinsi Jawa Timur. Diambil dari <https://kominfo.jatimprov.go.id>
- Kristiandari, A., & Soebiantoro, U. (2025). Meningkatkan kesadaran masyarakat dalam pembayaran pajak bumi dan bangunan melalui inovasi pelayanan publik di Kota Surabaya. *Al-Khidmah: Jurnal Pengabdian Masyarakat*, 5(2), 485–490. <https://doi.org/10.56013/jak.v5i2.4384>
- Maulana, M. D., & Septiani, D. (2022). Pengaruh layanan samsat keliling, e-samsat, dan sanksi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor: Studi kasus pada Kantor Samsat Cianjur. *Jurnal Akuntansi*, 14(2), 231–246.
- Melati, S. A. (2025). Sinergi Bapenda dan mahasiswa untuk meningkatkan pendapatan daerah Surabaya di Kecamatan Lakarsantri. *Jurnal Abdimas Kartika Wijayakusuma*, 6(2). <https://doi.org/10.26874/jakw.v6i2.851>
- Mulyani, D. S., & Furqon, I. K. (2021). Analisis efektivitas pemungutan pajak bumi dan bangunan sektor perdesaan dan perkotaan (PBB-P2) di Kabupaten Pematang. *Jurnal Aktiva: Riset Akuntansi dan Keuangan*, 3(2), 9–20.
- Nainggolan, A. L., & Irawan, I. (2025). Analisis efektivitas pemungutan pajak bumi dan bangunan pada Badan Pengelola Pajak dan Retribusi Daerah Kota Medan tahun 2021–2023. *Jurnal Ilmu Administrasi Publik*, 13(1), 15–28.
- Naurah, A. P., Imaningsih, N., & Fadil, C. (2025). Strategi peningkatan kesadaran PBB melalui mobil keliling Bapenda UPTB 3 Sawahan, Surabaya. *Yumary: Jurnal Pengabdian Kepada Masyarakat*, 6(1), 161–171. <https://doi.org/10.35912/yumary.v6i1.4137>
- Purwaningsih, N., Iswanaji, C., & Bharata, R. W. (2022). Pengaruh kesadaran pajak, pemahaman pajak, pendapatan, dan sanksi pajak terhadap kepatuhan wajib pajak bumi dan bangunan orang pribadi di Kabupaten Magelang. *Jurnal Akuntansi dan Perpajakan*, 8(2), 112–126.
- Rasidi, M., Syarifah, L., Solihah, R., Amiliyah, S., & Rahayu, S. (2024). Analisis efektivitas penagihan pajak bumi dan bangunan: Menggali kontroversi dan solusi di Kabupaten Situbondo. *Jurnal Ekonomi, Manajemen, Akuntansi (EKOMA)*, 4(1), 2122–2129.
- Riningsih, D., & Yap, N. (2024). Pengaruh pengetahuan perpajakan, SPPT, dan pembayaran pajak online terhadap optimalisasi penerimaan pajak bumi dan bangunan di Kota Kediri. *Jurnal Ekuivalensi*, 10(1), 77–92.
- Rohmah, T. A., Suherman, A., & Machrunnisa, M. (2024). Inovasi pelayanan publik dalam pencetakan SPPT PBB-P2 melalui aplikasi SICEPOT di Badan Pendapatan Daerah Kabupaten Tangerang. *Jurnal Ilmiah Wahana Pendidikan*, 10(5), 870–878.
- Siregar, E., & Hasibuan, R. (2022). Peran pemerintah dalam digitalisasi layanan pajak daerah. *Jurnal Transformasi Administrasi*, 6(2), 98–106.
- Supriatna, N., Supriyanto, E., & Uzliawati, L. (2024). Dampak penerimaan PBB-P2 buku I, II dan III sebelum dan sesudah program moling. *Jesya: Jurnal Ekonomi dan Ekonomi Syariah*, 7(1), 243–250.
- Undang-Undang Republik Indonesia Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah. (2009). Lembaran Negara Republik Indonesia Tahun 2009 Nomor 130. Kementerian Keuangan Republik Indonesia.
- Waruwu, M. (2024). Pendekatan penelitian kualitatif: Konsep, prosedur, kelebihan dan peran di bidang pendidikan. *Afeksi: Jurnal Penelitian dan Evaluasi Pendidikan*, 5(2), 198–211.