

Juridical Analysis of Land Ownership Discrepancies in Certificates and SPPT Legality in Lemahmakmur Village Based on Regulation 24/1997

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Abstrak: Lemahmakmur village as one of the villages in Karawang district, has great potential in the agricultural sector, however, there is a problem related to land ownership in the village, namely the difference in name between the certificate and the Tax Payable Notification Letter (SPPT). The research method used is an empirical legal method and uses a qualitative approach, by conducting interviews with village officials and residents in Lemahmakmur village. Plus using previous book and journal sources regarding this publication. Data obtained from literature such as books are secondary data sources used in this study. Secondary data sources include primary legal materials, secondary legal materials and tertiary legal materials. This study aims to analyze the implications of differences in names in certificates and Tax Payable Notification Letters (SPPT) on land legality in Lemahmakmur village. Lemahmakmur village, like many villages in Indonesia, has experienced the phenomenon of differences in names on certificates and Tax Payable Notification Letters (SPPT) after the implementation of the PTSL program. Article 3 letter a of PP No. 24/1997 is a fundamental basis for understanding the root of the problem of differences in names between certificates and SPPT. This article explicitly states that the purpose of land registration is to ensure legal certainty regarding land rights, in practice the Complete Systematic Land Registration (PTSL) process in Lemahmakmur village does not fully meet this objective. Several impacts arise, including legal impacts, economic impacts, and social impacts.

Keywords : Certificate, SPPT, Legality

INTRODUCTION

In the Great Dictionary of the Indonesian Language (2014) the definition of land is given, is the surface of the earth or the layer of the earth above it. The definition of land contained in Article 4 of the UUPA is "On the basis of the right to control from the state as referred to in Article 2, there are various rights to the surface of the earth, called land, which can be given to and owned by people, either alone or together with other people and legal entities". Therefore, what is meant by land is the outermost layer of the earth. The surface of the

earth is defined as part of the land owned by individuals or legal entities. Therefore, rights originating from the surface of the earth, including buildings and objects located on it are a legal matter. The legal problems referred to are problems related to the application of principles related to the relationship between land, with the facilities and buildings located on it.¹

An important effort to provide legal guarantees for land is to register the land, this is regulated by Article 3 letter a of Government Regulation Number 24 of 1997 concerning

¹ Supriadi. (2008). Hukum Agraria. Sinar Grafika.

Land Registration. Government Regulation Number 24 of 1997 implements a land administration system, provides information to all interested parties, and provides legal certainty and legal protection for land rights owners. (Undang-Undang (UU) Nomor 24 Tahun 1997 Tentang Pendaftaran Tanah, 1997)

The purpose of land registration is to provide legal guarantees regarding land rights.² This legal certainty means that the rights to land that have been registered are guaranteed and protected by law and the state. In Article 1 number 1 of Government Regulation No. 24 of 1997 "Land Registration is a series of activities carried out by the government continuously, continuously and regularly, including the collection, processing, bookkeeping, and presentation and maintenance of physical data and legal data, in the form of maps and lists.³ This is important to provide a sense of security to landowners to prevent land conflicts. However, in practice, there are still often differences in names between land certificates and Tax Payable Notification Letters (SPPT). This can cause confusion and legal uncertainty for landowners.

Lemahmakmur village as one of the villages in Karawang district, has great potential in agriculture. Lemahmakmur village has a flat topography. This condition allows for a good irrigation system to support agricultural activities. In addition, this village also has abundant water sources, both from irrigation and drilled wells. However, problems arise regarding land ownership in the village, namely the difference in name between the certificate and the Tax Payable Notification Letter (SPPT).

This study aims to analyze the implications of differences in names in certificates and Tax Payable Notification

Letters (SPPT) on land legality in Lemahmakmur Village. It is hoped that this study will produce valuable information for stakeholders to overcome these problems and increase legal certainty of land ownership in Indonesia.

This study will focus on revealing the legal analysis of land ownership in the implications of differences in names on certificates and SPPT on land legality in Lemahmakmur Village? and the legal consequences caused by name inconsistencies in certificates and Tax Payable Notification Letters (SPPT) in Lemahmakmur Village?

METHOD

The research method used is an empirical legal method and uses a qualitative approach, by conducting interviews with village officials and residents in Lemahmakmur village. Added by using previous books and journals regarding this publication. In the context of practical work in Lemahmakmur village, Tempuran sub-district, Karawang district. The first step we took was to ask permission from the village officials, namely Mr. Azi Saeful Aziz as the village secretary to conduct research in Lemahmakmur Village. After obtaining permission, we began investigating in Lemahmakmur village in connection with the acceleration of agrarian reform, after conducting interviews with village officials, we finally found a problem, then we interviewed the community who experienced the problem.

Data obtained from literature such as books are secondary data sources used in this study. Secondary data sources include primary legal materials, secondary legal materials and tertiary legal materials.⁴

1. Primary legal materials are legal materials consisting of regulations that are arranged according to the

² Manthovani, R., & Istiqomah, I. (2021). Pendaftaran Tanah Di Indonesia. *Jurnal Magister Ilmu Hukum*, 2(2), 23. <https://doi.org/10.36722/jmih.v2i2.744>

³ Arba, H. M. (2017). *Hukum Agraria Indonesia*. Sinar Grafika.

⁴ Nurhidayah, D. (2023). Analisis Yuridis Kepastian Hukum Terhadap Peralihan Hak Atas Tanah Dalam Jual Beli Dibawah Tangan (Studi Putusan Nomor : 535/Pdt.G/2018/PN.Smg. *Unes Law Review*, 6(1).

hierarchy of applicable laws and regulations, such as

- a. Government regulation number 24 of 1997
 - b. Law number 5 of 1960
 - c. Regulation of ATR/BPN of the Republic of Indonesia number 6 of 2018
2. Secondary legal materials are legal materials that have a role to explain primary legal materials. These secondary legal materials are studies conducted by legal experts that can be presented in the form of law books.
3. Tertiary legal materials, are explanations of primary and secondary legal materials. Tertiary legal materials can be in the form of publications in articles or the internet (Meisha Poetri Perdana, Nina Herlina, 2022). So that it helps in the scope of this research.

RESULTS AND DISCUSSION

A. Juridical Analysis of Land Ownership in the Implications of Name Differences in Certificates and SPPT on Land Legality in Lemahmakmur Village

The word agrarian has very different meanings in each language. According to Latin, the word agrarian is composed of the words *ager* and *agrarius*. *Ager* means land or a piece of land, and *agrarius* means "farming, rice fields, agriculture".⁵ Agrarian according to Indonesian is everything related to agricultural land or plantations. However, according to

English, agrarian means agrarian which means land and is always related to agricultural work. Land law and this definition of agrarianism are usually used to refer to a collection of laws that aim to distribute a large amount of land in order to improve the balance of land ownership and land control.⁶

The definition of soil from a geological-agronomic perspective is a loose layer of the upper surface of the earth. Yard land, cultivated land, plantations, and agriculture are types of land used for planting crops. While land used for building is called building land.⁷

According to Effendi Perangin, "land law is the entire legal regulations, both written and unwritten, which regulate land ownership rights which are legal institutions and concrete legal relationships".⁸

Land law is a set of legal rules, both written and unwritten, all of which have the same normative object, namely the right to control land as a legal institution and as a certain legal relationship, with public and private aspects, which can be arranged or considered in terms of the whole. So that it becomes a unity that forms a system.⁹ The written provisions in the Land Law originate from the Basic Agrarian Law (UUPA). Specific implementing regulations refer to land as the main source of law, such as Government Regulation Number 24 of 1997 Concerning Land Registration.

Referring to Government Regulation Number 24 of 1997 concerning Land Registration in Indonesia, it states that "The purpose of land registration is to prevent disputes over land rights and to provide legal certainty". According to Government

⁵ Harsono, B. (1994). *Hukum Agraria Indonesia, sejarah pembentukan Undang-Undang Pokok Agraria, Isi dan Pelaksanaannya*. Djambatan.

⁶ Harsono, B. (1994). *Hukum Agraria Indonesia, sejarah pembentukan Undang-Undang Pokok Agraria, Isi dan Pelaksanaannya*. Djambatan.

⁷ Y.W.Sunindhia, dan N. W. (1989). *Pembaharuan Hukum Agraria*. Rajawali.

⁸ Perangin, E. (1989). *Hukum Agraria di Indonesia Suatu Telaah dari Sudut Pandang Praktisi Hukum*. Rajawali.

⁹ Santoso, U. (2013). *Hukum Agraria Indonesia*. Kencana.

Regulation Number 24 of 1997, Article 4 paragraph 1 states that “land registration is carried out to provide legal certainty over land rights and to prevent land disputes”. This means that a certificate of ownership that has been registered at the land office is real evidence of land rights. However, Article 4 paragraph (2) of Government Regulation Number 24 of 1997 states that “Land registration does not provide land rights, but only provides legal certainty over existing land rights”. This means that if there is a problem of a difference in name between the land certificate and the Tax Payable Notification Letter (SPPT), the land certificate remains strong evidence of land rights, as long as the land is registered at the land office.

A land certificate is a document that proves that a person owns a certain piece of land. Therefore, a land certificate is a clear sign that a person owns the land, as indicated by a letter made by an authorized authority. Therefore, all legal and physical data listed in the certificate must be accepted as long as it cannot be proven in other ways.¹⁰

According to Article 1 paragraph 1 of the Regulation of the Director General of Taxes Number 34/PJ/2008 "Notification Letter of Tax Payable hereinafter referred to as (SPPT) is a letter used by the Directorate General of Taxes to notify the amount of Land and Building Tax owed to Taxpayers". The Notification Letter of Tax Payable (SPPT) is a document containing information about the tax object or tax subject, including how much and how the value of the tax object is calculated. SPPT also includes the place of payment, payment due date, and other factors that affect taxpayer compliance.¹¹

Unlike most other taxes which generally use the Self Assessment System, Land and Building Tax uses a system that makes it easier for taxpayers. PBB is one type of tax with a Semi Self Assessment System collection where the tax officer is more proactive and collaborates to calculate and distribute taxes owed to the local



Picture 1. Coordination with the village secretary in Lemahmakmur Village

government through Dispenda based on the information provided in the Tax Object Registration Letter (SPOP) filled out by the Taxpayer or through verification by tax officers in the field, the Regional Government through the Sub-district, Village and Village, even sends a Tax Payable Notification Letter (SPPT) to the Taxpayer and also receives PBB payments.¹²

Lemahmakmur Village, like many villages in Indonesia, experienced a phenomenon of differences in names on certificates and Tax Payable Notification Letters (SPPT) after the implementation of the Complete Systematic Land Registration (PTSL) program. This difference arose due to a land split case.

The implementation of Complete Systematic Land Registration (PTSL) in Lemahmakmur Village, like other villages, is to

¹⁰ Klaudius Ilkam Hulu. (2021). Kekuatan Alat Bukti Sertifikat Hak Milik Atas Tanah Dalam Bukti Kepemilikan Hak. *Jurnal Panah Keadilan*, 1(1), 27–31.

¹¹ Hambani, S., & Lestari, A. (2020). Pengaruh Penyuluhan Pajak, Surat Pemberitahuan Pajak Terutang (Sppt), Dan Sanksi Pajak Terhadap

Kepatuhan Wajib Pajak Bumi Dan Bangunan. *Jurnal Akunida*, 6(1), 1.

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¹² Samudra, H. D. (2015). Pengaruh SPPT, Sanksi, Pendapatan Wajib Pajak Terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan. *Jurnal Ekonomi Dan Bisnis*, 1–19.

obtain legal certainty and legal protection of land rights through fair, simple, smooth, safe, fast, and transparent methods.¹³ Complete Systematic Land Registration (PTSL) is a land registration process that is carried out simultaneously for the first time, covering all land that has not been registered in a village, sub-district, or other similar name. Therefore, in line with the objectives of PTSL, namely "to provide legal certainty and legal protection for people's land rights, as well as to increase the development of the country's economy in general and the people's economy in particular", land registration throughout the territory of the Republic of Indonesia must be accelerated.¹⁴ The legal basis for Complete Systematic Land Registration (PTSL) is regulated in the Ministry of ATR/BPN, namely Regulation of ATR/BPN of the Republic of Indonesia Number 6 of 2018 concerning Complete Systematic Land Registration. This regulation was established on March 22, 2018 and came into effect on April 11, 2018.¹⁵ However, in the process, there were several factors that caused differences in names on certificates and SPPT, especially in cases of land separation.

Research activities began on March 4, 2024, starting with coordination with the Lemahmakmur village apparatus, namely Mr. Azi Saeful Aziz as the village secretary.

After finding out about the land conditions in Lemahmakmur Village, we



finally found a problem where there were many differences in the names on the land legality in the form of certificates and on the Tax Payable



Picture 2. Photo with Resident

Notification Letter (SPPT). We also had the opportunity to interview Mr. Enjay Permana, a resident who is also the one who holds the taxation. Land and Building Tax in Lemahmakmur Village, especially rice fields. We also had the opportunity to see the location of the rice field owned by Mr. Enjay Permana which had a difference in name between the certificate and the Tax Payable Notification Letter (SPPT).

He explained that not all land data is synchronized with the Tax Payable Notification

¹³ Rudianto, H., & Heriyanto, M. (2022). Penerapan Program Pendaftaran Tanah Sistematis Lengkap (PTSL) di Kabupaten Ngada. *Jurnal Ilmiah Administrasi Pemerintahan Daerah*, 14(1), 53–65. <https://doi.org/10.33701/jiapd.v14i1.2705>

¹⁴ Masnah, M. (2021). Implementasi Kebijakan Pendaftaran Tanah Sistematis Lengkap (PTSL) Di Kabupaten Muaro Jambi. *Jurnal Renaissance*, 6(2), 783. <https://doi.org/10.53878/jr.v6i2.150>

¹⁵ Purnomo, U. (2024). APA ITU PENDAFTARAN TANAH SISTEM LENGKAP (PTSL). Balingasal. <https://balingasal.kec-padureso.kebumenkab.go.id/index.php/web/artikel/4/1113>

Letter (SPPT). Based on research findings by conducting interviews, the beginning of this problem began in 2019, when the Complete Systematic Land Registration (PTSL) was held in Lemahakmur Village, due to a change in name from the previous certificate which was caused by the division of several lands in the village, when the certificate was divided and renamed, but when the certificate was finished, the name on the Tax Payable Notification Letter (SPPT) was still the old name, it had not been automatically updated since the Complete Systematic Land Registration (PTSL) was held, after coordinating with the residents, it turned out that not only one resident experienced this problem, but many residents in Lemahakmur Village experienced the same problem.

Picture 3. SPPT Residents of Lemahakmur Village

According to our analysis, Article 3 letter a of Government Regulation Number 24/1997 concerning land registration is a fundamental basis for understanding the root of the problem of differences in names between certificates and Tax Payable Notification Letters (SPPT) in Lemahakmur Village. This article explicitly states that the purpose of land registration is to ensure legal certainty regarding land rights and to prevent land disputes. However, in practice, the Complete Systematic Land Registration (PTSL) process in Lemahakmur Village does not fully fulfill these objectives, thus triggering differences in names between certificates and Tax Payable Notification Letters (SPPT).

B. Legal Consequences Arising From Inconsistency Of Names In Certificates And Tax Payable Notification Letters (SPPT) In Lemahakmur Village

The impact of inconsistent names on certificates and Tax Payable Notification Letters (SPPT) in Lemahakmur Village has been felt for a long time, the village has also asked the Regional Revenue Agency

(BAPPENDA) several times since 2020, but the answer from Bappenda has always been in process until now. The emergence of this problem can give rise to several impacts, including legal impacts, economic impacts, and social impacts.

1. Legal Impact

Legal Uncertainty

This difference in name can trigger a land dispute with another party claiming ownership of the name based on the name in the SPPT. This is like a time bomb that can explode at any time and result in a long legal process.

SPPT or Tax Payable Notification Letter is a document used to calculate land and building tax (PBB). If the name on the SPPT is different from the name on the certificate, it could damage the relationship with the parties involved.

2. Economic Impact

Reduced Village Tax Revenue

After the issuance of the Tax Payable Notification Letter (SPPT) after the Complete Systematic Land Registration (PTSL), the village experienced a reduction in income from land tax, because there should be several names of SPPT payers. However, the SPPT still remains with the name of the first owner, such as the example we took in the village of Lemahakmur, a resident named Enjay Permana who had received an inheritance from his mother in the form of land, and had been divided into several siblings. However, after the land certificate was ready, the name on the Tax Payable Notification Letter (SPPT) was still with the old name, this caused losses to the village, which

should have received payment from 6 taxpayers, but only 1 taxpayer.

3. Sosial Impact

The First Party Feels Aggrieved

There will be disappointment from the first party who has difficulty in resolving the problem of name differences, who may feel disappointed and distrustful of the government's ability to handle this problem, which has often been asked to the party authorized to handle the Tax Payment Letter (SPPT), but the answer is still in process until now.

The first party must also pay the tax fees listed in the Tax Payable Notification Letter (SPPT) because the name in the SPPT has not changed to the name on the new certificate, namely Mr. Enjay Permana.

CONCLUSION

The beginning of this problem began in 2019, when the Complete Systematic Land Registration (PTSL) was held in Lemahmakmur Village, due to a change in name from the previous certificate due to the division of several lands in the village, when the certificate had been divided and changed its name, but when the certificate was ready, the name on the Tax Payable Notification Letter (SPPT) was still the old name. Article 3 letter a of government regulation number 24/1997 concerning land registration is a fundamental basis for understanding the root of the problem of the difference in name between the certificate and the Tax Payable Notification Letter (SPPT) in Lemahmakmur Village. This article expressly states that the purpose of land registration is to ensure legal certainty regarding land rights and to prevent land disputes. However, in practice, the Complete Systematic Land Registration (PTSL) process

in Lemahmakmur Village does not fully fulfill this purpose, thus triggering a difference in name between the certificate and the Tax Payable Notification Letter (SPPT).

The impact of name inconsistencies in land certificates and Tax Payable Notification Letters (SPPT) in Lemahmakmur Village has been felt by the community for a long time. This problem causes legal uncertainty and difficulties in managing property for village residents. The village has asked the Regional Revenue Agency (BAPPENDA) about this problem several times since 2020, hoping for a quick solution. However, until now, the answer received from BAPPENDA has always been the same, namely that this problem is still in the process of being resolved. This prolonged delay has caused unrest among the affected community, given the importance of data conformity for administrative and legal purposes of the property.

SUGGESTION

This study also reminds us of the importance of being proactive in addressing the problem of land ownership data gaps. Readers who may be facing similar problems are advised to be proactive in checking the conformity of their land ownership documents and immediately contact the relevant agencies if any discrepancies are found, in order to prevent bigger problems in the future.

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