

# The Implementation of Land Rights Certification Linked to Implementation of Law Number 28 Year 2009 concerning Regional Taxes and Levies in Medan

**Abdurrahman Harits Ketaren**

Universitas Pembangunan Panca Budi

[harisketaren@yahoo.com](mailto:harisketaren@yahoo.com)

## Abstract

*Requests for land registration for the first time, are subject to PPh F PHTB and BPHTB. Specifically in the Systematic and Complete Land Registration program (PTSL) calculation of BPHTB is important, because it becomes the basis for other provisions such as the end of the BPHTB payment period, sanctions, etc. Notary as PPAT, as the maker of the deed also plays a role when dealing with the PTSL applicant who bases his application with the deed transfer of land rights. The results of this study indicate that the Mayor can grant BPHTB reduction requests submitted by PTSL applicants based on propriety, fairness and fairness. PTSL applicants who are not or have not been able to pay BPHTB for the land concerned can still be issued a Land Rights Certificate which must make the statement of BPHTB owed. Constraints related to the collection of BPHTB in the PTSL program, the society did not get socialization about BPHTB from the Tax Officer, the information was actually conveyed by the Land Officer. This made many residents disappointed because the initial counseling was conveyed that the PTSL program was free, but in fact there was a payment so that many applicants did not participate the PTSL program.*

## Keywords

policy; gender responsiveness;  
higher education



## I. Introduction

This study is intended to examine the relationship between the implementation of systematic land registration and collection of land Fee for the Acquisition of Land and Building Rights ("BPHTB") in the event of a transfer of land rights.

Land disputes and conflicts are complex and multidimensional problems. Therefore, efforts to prevent, handle and resolve must take into account various aspects, both legal and non-legal. Often the handling and resolution of land disputes and conflicts is faced with dilemmas between different interests that are equally important. Finding a balance or win-win solution for conflicts that already occur clearly requires effort that is not easy. Legislation that applies to land acquisition does not accommodate the paradigm of community development that is just, prosperous, and prosperous. The discrepancies between the forms of policy regulation often lead to disputes or conflicts. (Isnaini, et al. 2020)

Land rights are rights that give authority to use the surface of the earth or land in relation to the body of the earth and the water and space above it, which are directly related to the use of land, within the limits according to the law and other higher legal regulations. Property rights to land are material rights to land that are hereditary, strongest and fullest

compared to other rights, which can be owned by Indonesian citizens and Indonesian legal entities that are specifically determined by the government, keeping in mind the social function of rights to land including ownership rights to land.

In accordance with article 28 D paragraph 1 of the 1945 Constitution, where the rights of every person in the land sector must be guaranteed by the Indonesian government by law. The government also guarantees an acknowledgment of fair legal guarantees and certainty as well as equal treatment before the law for all Indonesian people. To regulate this, it has been mandated in Article 33 paragraph (3) of the 1945 Constitution that the earth, water, and space, including the natural resources contained therein, are used as much as possible for the welfare of the people.

The explanation of the LoGA explains that the philosophical basis of land registration is closely related to ensuring legal certainty. The registration will be carried out keeping in mind the interests and conditions of the State and society, the needs of socio-economic traffic and its possibilities in the field of personnel and equipment. Therefore, the implementation will be prioritized in the cities to gradually increase the cadastre which covers the entire territory of the State. In accordance with its purpose, which is to provide legal certainty, registration is mandatory for the holders of the rights concerned, with the aim that they obtain certainty about their rights. The registration will be carried out keeping in mind the interests and conditions of the State and society, the needs of economic and social traffic and the possibilities in the field of personnel and equipment. Therefore, it gradually increases in the cadastre which covers the entire territory of the State. In accordance with its purpose, which is to provide legal certainty, registration is mandatory for the holders of the rights concerned. If it is not required then the holding of land registration, which obviously will require a lot of manpower, tools and costs, will not mean anything at all.

The government, in this case the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency, in realizing the provision of legal certainty and legal protection of community land rights in a fair and equitable manner as well as encouraging the country's economic growth in general and the people's economy, accelerated complete systematic land registration throughout Indonesia. Several regulations related to the acceleration of the complete systematic land registration.

The first regulation that regulates the implementation of Complete Systematic Land Registration is Regulation of the Minister of Agrarian Affairs and Spatial Planning / Head of the National Land Agency of the Republic of Indonesia Number 35 of 2016 concerning Acceleration of Complete Systematic Land Registration as amended by Regulation of the Minister of Agrarian Affairs and Spatial Planning / Head of the National Land Agency Republic of Indonesia Number 1 of 2017 concerning amendments to the Regulation of the Minister of Agrarian Affairs and Spatial Planning / Head of the National Land Agency of the Republic of Indonesia Number 35 of 2016 concerning Acceleration of Complete Systematic Land Registration.

In 2017 to increase land registration activities, and increase land registration activities, and increase the issuance of certificates of property rights for Indonesian citizens, the Government in this case the Ministry of Agrarian and Spatial Planning / Head of the National Land Agency has a program namely Complete Systematic Land Registration. This program has a legal basis for its implementation, namely the Regulation of the Minister of Agrarian and Spatial Planning / Head of the National Land Agency Number 12 of 2017 concerning Acceleration of Complete Systematic Land Registration as amended in 2018 by Regulation of the Minister of Agrarian and Spatial Planning / Head of the National Land Agency of the Republic of Indonesia Number 6 2018 concerning Complete Systematic Land Registration ("PTSL Permen").

The purpose of the Complete Systematic Land Registration is to realize the provision of legal certainty and legal protection of community land rights based on the simple, fast, smooth, safe, fair, equitable, and open and accountable principles, so as to increase the welfare and prosperity of the community and the state economy, as well as reduce and prevent land disputes and conflicts.

Land registration activities for the first time in Indonesia are divided into Withdrawing or collecting taxes is a function that must be carried out by the state as an essential function. Without tax collection, it is certain that state finances will be paralyzed, especially for developing countries such as Indonesia, because taxes are the largest source of income for the state.

Local government administration has the right to impose levies on the community in the form of regional taxes and regional levies. The function of service, supervision and law enforcement to local taxpayers in accordance with Law No. 28 of 2009 concerning Regional Taxes and Levies ("Law 28/2009") is carried out by local governments. Based on Law 28/2009 Article 2 paragraph (2), it states that BPHTB has become a Regency/City Regional Tax.

BPHTB before its enactment Law 28/2009 is a tax levied by the central government. With the era of regional autonomy and since the enactment of Law 28/2009, there have been reforms in the area of regional taxes. BPHTB is a regional tax levied by the regency/city regional government.

At the level of implementation, BPHTB involves many related parties such as: Land Office, notaries, Land Deed Maker ("PPAT") officials, Banks, Regional Governments, Courts including the institutions under them, in addition to regulations that support the implementation of BPHTB also interrelated with each other.

As a public official, in this case a notary as a PPAT, in terms of carrying out his work as a land deed maker, he cannot be separated from taxation, which is directly dealing with prospective taxpayers, BPHTB taxes are taxes that are directly related to the duties of a notary's work as a PPAT. Related to the process of buying and selling transactions.

Basically the whole process of land registration is not purely the authority of the National Land Agency ("BPN"), because there are links with other agencies such as the Ministry of Finance in terms of income tax ("Pph") and the Regional Government in terms of BPHTB and PPAT/Notary for making deed as a condition for issuing a certificate. The requirement for the existence of PPh fees, BPHTB, and making a deed is one of the main inhibiting factors in land registration. So far, people have the impression that taking care of a certificate is expensive, time-consuming, and complicated. The high cost is because they have to pay for the deed, PPh, and BPHTB, the process is long because it takes time to take care of the deed, pay taxes, and the administrative process that must be done at the Land Office. This is a problem that still makes people reluctant to register their land.

According to the author, facilitating the payment of BPHTB by allowing the applicant to delay payment (debt) is a very helpful thing. However, this must also be anticipated with the synergy between related parties, both BPN, Notary, and Dispenda.

Based on this description, this research is expected to be able to provide an overview of how the PTSL process up to the collection of BPHTB which includes the constraints of collecting BPHTB and the role of PPAT in collecting BPHTB.

## II. Research Methods

This type of research uses a qualitative approach as its research methodology, namely research that aims to carry out phenomena through deep data collection. Qualitative research does not always aim to find the cause and effect of something, but rather seeks to understand certain situations to arrive at an objective conclusion. Qualitative research seeks to explore and break through the symptoms by interpreting the problem.

## III. Result and Discussion

Land registration is held to ensure legal certainty, land registration is held to meet the needs of the community and the government. In order to guarantee legal certainty of land rights, on the one hand the LoGA requires the Government to conduct land registration throughout the territory of the Republic of Indonesia, and on the other hand the BAL requires the holders of the rights concerned to register their land rights.

Land registration which aims to guarantee legal certainty and certainty of land rights is rechtskadaster and includes the following activities:

- a. measurement, mapping (mapping is more precise), and land bookkeeping;
- b. registration of such rights; and
- c. gift valid proof of rights documents as a strong evidence.

Budi Harsono formulates the notion of land registration as a series of activities carried out regularly and continuously to collect, process, store and present certain data regarding certain plots or lands in a certain area with a specific purpose.

With regard to land registration, the LoGA has regulated it for the sake of legal certainty. Registration is an obligation for the government as well as for land rights holders. The obligation to carry out land registration for the Government throughout the territory of the Republic of Indonesia is regulated in Article 19 of the LoGA. Article 19 of the LoGA states that:

- (1) In order to guarantee legal certainty by the Government, land registration is held throughout the territory of the Republic of Indonesia according to the provisions stipulated in a Government Regulation.
- (2) The registration in paragraph 1 of this article includes:
  - a. Measurement, mapping, and bookkeeping.
  - b. Registration of land rights and the transfer of these rights
  - c. Provision of letters of proof of rights, which serve as strong evidence.
- (3) Land registration is carried out keeping in mind the condition of the State and society, the needs of socio-economic traffic and the possibility of its implementation, according to the consideration of the Minister of Agrarian Affairs.
- (4) In a government regulation, the fees related to the registration as referred to in paragraph are set forth in above, provided that people who cannot afford are exempted from paying these costs.

As an implementation of Article 19 of the LoGA, several regulations were issued including Government Regulation Number 10 of 1961 concerning Land Registration. This regulation is considered to be incompatible with developments and demands for legal certainty over Land Rights, so it was updated with Government Regulation Number 24 of 1996 concerning Land Registration dated October 8, 1997, Regulation of the Minister of Agrarian Affairs/Head of the National Land Agency Number 3 of 1997. Although the Government Regulation Number 10 of 1961 is no longer valid, but the accompanying

implementing regulations are still declared valid as long as they do not contradict, amended or replaced by Government Regulation Number 24 of 1997.

The Legal Cadastre provides an explanation that what is meant by 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 juridical data, in the form of maps and lists, concerning land parcels and apartment units, including the issuance of certificates of proof of title for land parcels that already have rights and ownership rights to flat units as well as certain rights that encumber them.

Basically, in the land registration system, there are questions about what is registered, the form of storage and delivery of juridical data and the form of proof of rights. There are two systems of land registration, namely the registration of deeds system and the registration of titles system. In both the deed registration system and the rights registration system, every grant or creation of a new right, the transfer and assignment of it with other rights, must be proven by a deed.

PTSL is a land registration activity for the first time that is carried out simultaneously for all land registration objects throughout the territory of the Republic of Indonesia in one village/kelurahan area or another name equivalent to that, including the collection and determination of the correctness of physical data and juridical data concerning one or several objects of land registration for registration purposes. In PTSL activities carried out by the Complete Systematic Land Registration Adjudication Committee ("Adjudication Committee").

The stages of the PTSL implementation acceleration process as regulated in the PTSL Ministerial Regulation include:

- a. Planning.
- b. Location Determination.
- c. Preparation.
- d. Establishment and Determination of the PTSL Adjudication Committee and Task Force.
- e. Counseling.
- f. Physical Data Collection and Juridical Data Collection.
- g. Juridical Data Research for Proof of Rights.
- h. Announcement of Physical Data and Juridical Data and their Ratification.

After the PTSL implementation stages above have been carried out, the PTSL activities will be completed as follows:

- a. Confirmation of Conversion, Recognition of Rights and Granting of Rights.
- b. Bookkeeping Rights.
- c. Issuance of Certificate of Land Rights. Ownership rights, building use rights, use rights and waqf that have been registered in the land book and meet the requirements to be given proof of their rights, are issued certificates of land rights
- c. Documentation and Submission of Activity Results
- d. Reporting.

If the Acquired Value of the Tax Object as referred to in letter a to letter n is unknown or lower than the NJOP used in the imposition of Land and Building Tax in the year the acquisition occurs, the basis for imposition is the NJOP of Land and Building Tax. Amount of Acquired Value of Non-Taxable Tax Objects ("NPOPTKP") set at a minimum of Rp60,000,000.00 (sixty million rupiah) for each Taxpayer. In the case of the acquisition of rights due to inheritance or testamentary grants received by individuals who are still in a blood family relationship in a straight line of descent one degree up or one degree down with

the grantor of the will, including husband/wife, the NPOPTKP is set at a minimum of Rp. 300,000,000.00 (three hundred million rupiah).

The BPHTB rate is set at a maximum of 5% (five percent). The principal amount of BPHTB owed is calculated by multiplying the rate by the tax base after deducting the NPOPTKP. Fees on the Acquisition of Rights on Land and Buildings owed are collected in the area where the Land and/or Buildings are located.

At the request of the Taxpayer, the reduction of the tax owed may be given a reduction by the Minister in the event that:

1. Certain conditions of the taxpayer related to the tax object, namely:
  - a. Individual taxpayers who obtain new rights through government programs in the field of land and do not have economic capacity;
  - b. Corporate Taxpayers who have acquired new rights other than Management Rights and have physically controlled land and or buildings for more than 20 (twenty) years as evidenced by a Taxpayer's statement letter and a statement from the local Regional Government Official;
  - c. Individual Taxpayers who acquire land rights and/or buildings for Simple Houses (RS), and Simple Flats and Very Simple Houses (RSS) which are obtained directly from the development and are paid in installments;
  - d. Individual taxpayers who receive grants and individuals who have blood family relations in a straight line of descent one degree up or one degree down.
2. The condition of the taxpayer due to certain reasons, namely:
  - a. Taxpayers who obtain land rights through the purchase of the proceeds of government compensation whose compensation value is below the Sales Value of the Tax Object;
  - b. Taxpayers who obtain land rights in lieu of land acquired by the government for the public interest;
  - c. Corporate Taxpayers who are affected by the economic and monetary crisis that have a broad impact on the life of the national economy so that the Taxpayer must restructure business and or business debts in accordance with government policies;
  - d. Bank Mandiri taxpayers who obtain land rights originating from Bank Bumi Daya, Bank Dagang Negara, Bank Pembangunan Indonesia, and Bank Export Import in a series of business merger processes;
  - e. Corporate Taxpayer conducting a Business Merger (merger) or Business Consolidation (consolidation) with or without first conducting liquidation and has obtained a decision on the approval of the use of Book Value in the context of business merger or consolidation from the Director General of Taxes;
  - f. Taxpayers who obtain rights to land and or buildings that are no longer functioning as before due to natural disasters or other causes such as fires, floods, landslides, earthquakes, volcanic eruptions, and riots that occur within a maximum period of 3 (three) months from the signing of the deed;
  - g. Individual Taxpayers Veterans, Civil Servants (PNS), Indonesian National Armed Forces (TNI), Republic of Indonesia Police (POLRI), Retired Civil Servants, retired TNI, Retired POLRI or their widows/widowers who have rights to land and or house buildings government service;
  - h. Taxpayers of the Indonesian Civil Service Corps (KORPRI) who obtain land and/or building rights in the context of housing procurement for members of KORPRI/PNS;
  - i. Corporate Taxpayers of subsidiaries of insurance and reinsurance companies that obtain rights to land and or buildings originating from their parent companies as sole shareholders as a continuation of the implementation of the Decree of the Minister of

Finance concerning Financial Health of Insurance Companies and Reinsurance Companies;

- j. Taxpayers whose domicile is included in the area of the rehabilitation and reconstruction program who obtain rights to land and or buildings through the Government program in the land sector or Taxpayers whose Tax Objects are affected by the earthquake and tsunami in the Province of Nanggroe Aceh Darussalam and Nias Islands, North Sumatra .
  - k. Taxpayers whose Tax Objects are affected by an earthquake in the Special Region of Yogyakarta and part of Central Java Province whose rights are acquired or when they are owed occurred 3 (three) months prior to the disaster.
  - l. Taxpayers whose Tax Objects are affected by the earthquake and tsunami natural disaster on the southern coast of the island of Java whose rights are acquired or when the debt is due occurred 3 (three) months prior to the disaster.
3. Land and/or buildings are used for social or educational purposes that are not solely for profit, including for orphanages, nursing homes, orphanages, schools that are not intended for profit, private hospitals belonging to community social service institutions. The amount of the reduction of Duties on the Acquisition of Land and Building Rights is determined as follows:
- 1) 25% for taxpayers who are included in the category of owning Land and/or buildings of Simple Houses, Simple Flats and Very Simple Houses which are obtained directly by individual taxpayers from the developer and paid in installments.
  - 2) 50% for taxpayers who are included in:
    - a. Corporate Taxpayers who have acquired new rights other than Management Rights and have physically controlled land and or buildings for more than 20 (twenty) years as evidenced by a Taxpayer's statement letter and a statement from the local Regional Government Official;
    - b. Individual taxpayers who receive grants and individuals who have blood family relations in a straight line of descent one degree up or one degree down.
    - c. Taxpayers who obtain land rights through the purchase of the proceeds of government compensation whose compensation value is below the Sales Value of the Tax Object;
    - d. Taxpayers who obtain land rights in lieu of land acquired by the government for the public interest;
    - e. Corporate Taxpayer conducting a Business Merger (merger) or Business Consolidation (consolidation) with or without first conducting liquidation and has obtained a decision on the approval of the use of Book Value in the context of business merger or consolidation from the Director General of Taxes;
    - f. Taxpayers who obtain rights to land and or buildings that are no longer functioning as before due to natural disasters or other causes such as fires, floods, landslides, earthquakes, volcanic eruptions, and riots that occur within a maximum period of 3 (three) months from the signing of the deed;
    - g. Corporate Taxpayers of subsidiaries of insurance and reinsurance companies that obtain rights to land and or buildings originating from their parent companies as sole shareholders as a continuation of the implementation of the Decree of the Minister of Finance concerning Financial Health of Insurance Companies and Reinsurance Companies;



- h. Land and/or buildings are used for social or educational purposes that are not solely for profit, including for orphanages, nursing homes, orphanages, schools that are not intended for profit, private hospitals belonging to community social service institutions.
3. 75% for taxpayers who are included in:
  - a. Individual taxpayers who obtain new rights through government programs in the field of land and do not have economic capacity;
  - b. Corporate Taxpayers who are affected by the economic and monetary crisis that have a broad impact on the life of the national economy so that the Taxpayer must restructure business and or business debts in accordance with government policies;
  - c. Individual Taxpayers Veterans, Civil Servants (PNS), Indonesian National Armed Forces (TNI), Republic of Indonesia Police (POLRI), Retired Civil Servants, retired TNI, Retired POLRI or their widows/widowers who have rights to land and or house buildings government service;
4. 100% for taxpayers who are included in:
  - a. Bank Mandiri taxpayers who obtain land rights originating from Bank Bumi Daya, Bank Dagang Negara, Bank Pembangunan Indonesia, and Bank Export Import in a series of business merger processes;
  - b. Taxpayers of the Indonesian Civil Service Corps (KORPRI) who obtain land and/or building rights in the context of housing procurement for members of KORPRI/PNS;
  - c. Taxpayers whose domicile is included in the area of the rehabilitation and reconstruction program who obtain rights to land and or buildings through the Government program in the land sector or Taxpayers whose Tax Objects are affected by the earthquake and tsunami in the Province of Nanggroe Aceh Darussalam and Nias Islands, North Sumatra .
  - d. Taxpayers whose Tax Objects are affected by an earthquake in the Special Region of Yogyakarta and part of Central Java Province whose rights are acquired or when they are owed occurred 3 (three) months prior to the disaster.
  - e. Taxpayers whose Tax Objects are affected by the earthquake and tsunami natural disaster on the southern coast of the island of Java whose rights are acquired or when the debt is due occurred 3 (three) months prior to the disaster.
  - f. Land and or buildings in Nanggroe Aceh Darussalam which during the rehabilitation period were used for social or educational purposes that were not solely for profit, including for orphanages, nursing homes, orphanages, schools not intended for profit, houses private hospitals owned by social service institutions.

Medan City Regional Regulation No. 1 of 2011 concerning Acquisition Fees on Land and Buildings (article 4) states that the acquisition value of tax objects is reduced by Rp. 60,000,000, - multiplied by 5% (five percent) for the public and if the inheritance is reduced by Rp. 300,000,000 multiplied by 5% (five percent) but it must be noted that the applicant can only apply for BPHTB based on property rights, not a sub-district decree or notary decree, but there is also a calculation for veterans and PTSL, namely NJOP multiplied by 5% minus 75% (seventy five percent) the reduction.

The tax debt arising from the BPHTB Taxpayer on the transfer of land and building rights is when the Sale and Purchase Deed is made and signed before the PPAT. Before



signing the deed of sale and purchase, PPAT must first ask for proof of tax payment, this is in accordance with the provisions in Article 91 paragraph 1 of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, explicitly stating: Notaries can only sign the Sale and Purchase Deed after the Taxpayer submits proof of tax payment".

The Land Deed Author / Notary can only sign the deed of transfer of Land and / or building rights after the Taxpayer submits proof of tax payment in the form of a Regional Tax Payment Letter (SSPD). The Land Deed Maker / Notary Officer and the Head of the Office in charge of state auction services report the preparation of the deed or minutes of the auction of the Acquisition of Land and / or Building Rights to the Regional Head at the latest on the 10th (tenth) of the following month. If the Land Deed Maker / Notary and Head of Office in charge of State auction services, violating the provisions as referred to in Article 25 paragraph (1) and paragraph (2) shall be subject to administrative sanctions in the form of a fine of Rp. 7,500,000 (seven million five hundred thousand rupiah) for each violation.

#### IV. Conclusion

1. PTSL is a land registration activity for the first time that is carried out simultaneously for all objects of land registration throughout the territory of the Republic of Indonesia in one village/kelurahan area or other names at the same level, including collecting and determining the correctness of physical data and juridical data regarding one or several object of land registration for registration purposes. Based on Decree of the Minister of Finance of the Republic of Indonesia Number 561/KMK.03/2004 Concerning the Granting of Reduction of Duties on the Acquisition of Land and Building Rights, PTSL which is a special program of the government gets a reduction BPHTB of 75% (seventy five percent) for NJOP above Rp. 60,000,000,- (sixty million Rupiah) paid by the land buyer and for under Rp. 60,000,000,- (sixty million Rupiah) free of BPHTB. However, specifically for the city of Medan, based on Attachment VI of Medan Mayor Regulation No. 24 of 2011 concerning the System and Procedure for Collection of BPHTB, the Mayor may grant the request for reduction of BPHTB submitted by the applicant based on decency, fairness and justice. More in Article 3 Regulation of the Minister of Agrarian and Spatial Planning / Head of the National Land Agency of the Republic of Indonesia Number 6 of 2018 concerning Complete Systematic Land Registration stipulates that The recipient of the certificate of land rights is not or has not been able to pay the BPHTB on the land concerned, so the certificate of land rights can still be issued. In the event that the PTSL participant does not or has not been able to pay the BPHTB, the person concerned must make a statement of the outstanding BPHTB. The Head of the Land Office is required to submit a list of outstanding BPHTBs periodically within 3 (three) months to the local Regent/Mayor for BPHTB, which includes participant identity (NIK), location of land, land area, date and certificate number as well as Sales Value of Tax Objects/letters. tax statement.
2. The obstacles faced in collecting BPHTB are: lack of awareness taxpayers in paying taxes and the inactivity of the Management Agency Medan City Regional Taxes and Levies in collecting and not yet maximum in socializing the importance of paying taxes. This happened because lack of understanding of Taxpayers and Notaries regarding the BPHTB collection process. This has an impact on the achievement of regional tax revenue realization, especially in the city of Medan where in 2018 the target for Regional Original Revenue is Rp. 1,700,000,000,000, - (one trillion seven hundred billion Rupiah) in the city of Medan, then from the BPHTB Dispenda Medan only able to obtain funds of Rp. 340,000,000,000, - (three hundred and forty billion Rupiah). Regarding PTSL, the public

- did not receive any socialization about BPHTB from the Medan Dispenda, the information was conveyed by the Medan Kantah officer. This made many residents disappointed because at the beginning of the counseling it was conveyed that the PTSL program was free, but in fact there was a payment that made many residents not participate in the PTSL program.
3. In practice in the city of Medan, Article 25 of the Medan City Regional Regulation No. 1 of 2011 concerning Acquisition Fees on Land and Buildings stipulates that the Land Deed Maker / Notary Officer can only sign the deed of transfer of Rights to Land and / or buildings after the Taxpayer submits proof of tax payment in the form of a Regional Tax Payment Letter (SSPD). Next in article Article 26 Medan City Regional Regulation No. 1 of 2011 concerning Acquisition Fees on Land and Buildings The Land Deed Maker / Notary Officer and the Head of the Office in charge of state auction services report the preparation of the deed or minutes of the auction of the Acquisition of Land and / or Building Rights to the Regional Head at the latest on the 10th (tenth) of the following month. Furthermore Article 27 Medan City Regional Regulation No. 1 of 2011 concerning Acquisition Fees on Land and Buildings If the Land Deed Maker/Notary Officer and the Head of the Office in charge of the State auction service, violating the provisions as referred to in Article 25 paragraph (1) and paragraph (2) shall be subject to administrative sanctions in the form of a fine of Rp. 7,500,000,- (seven million five hundred thousand rupiah) for each violation.

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