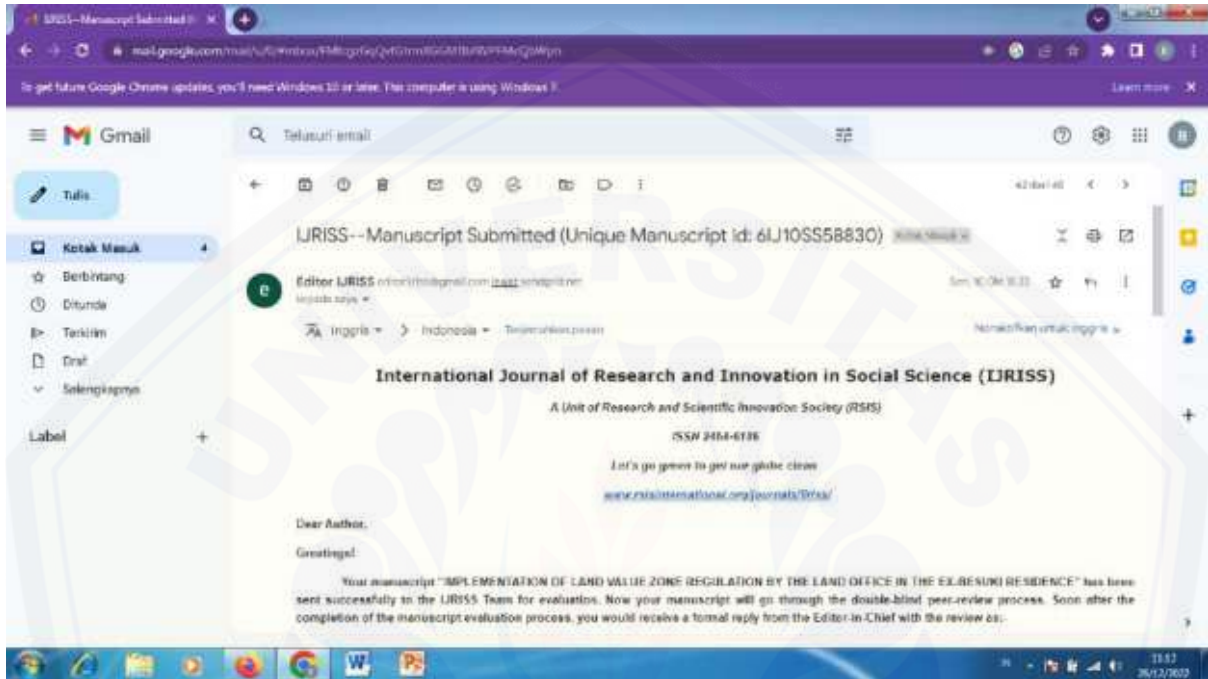


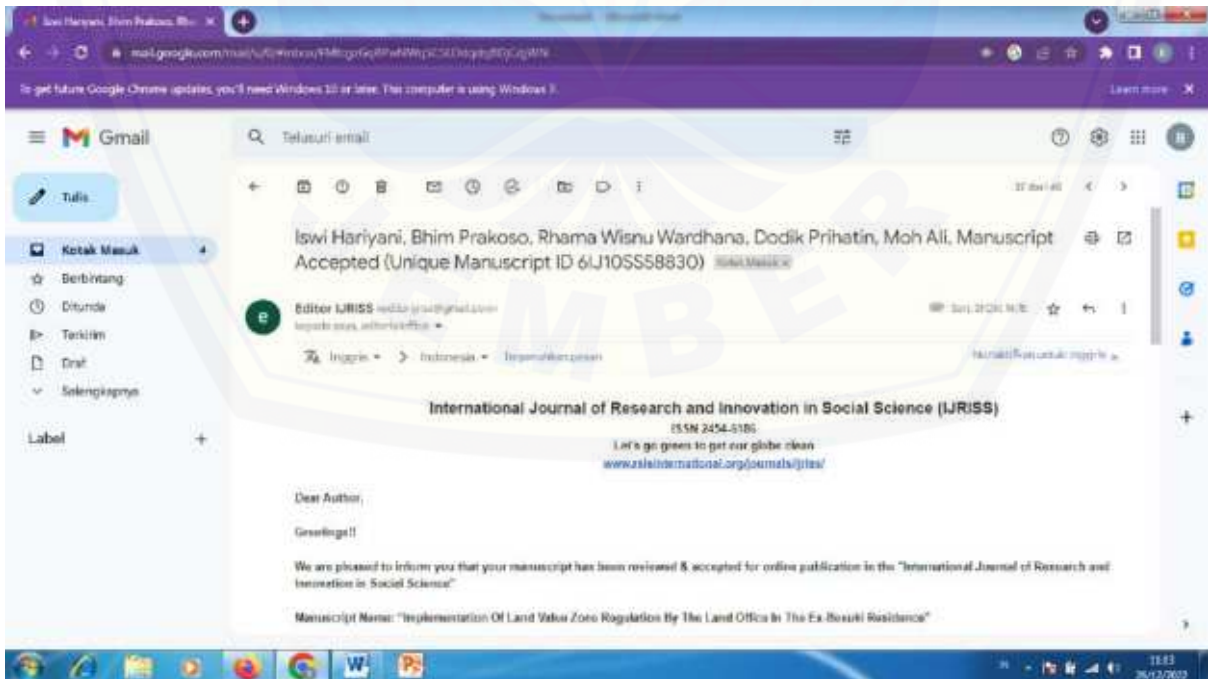
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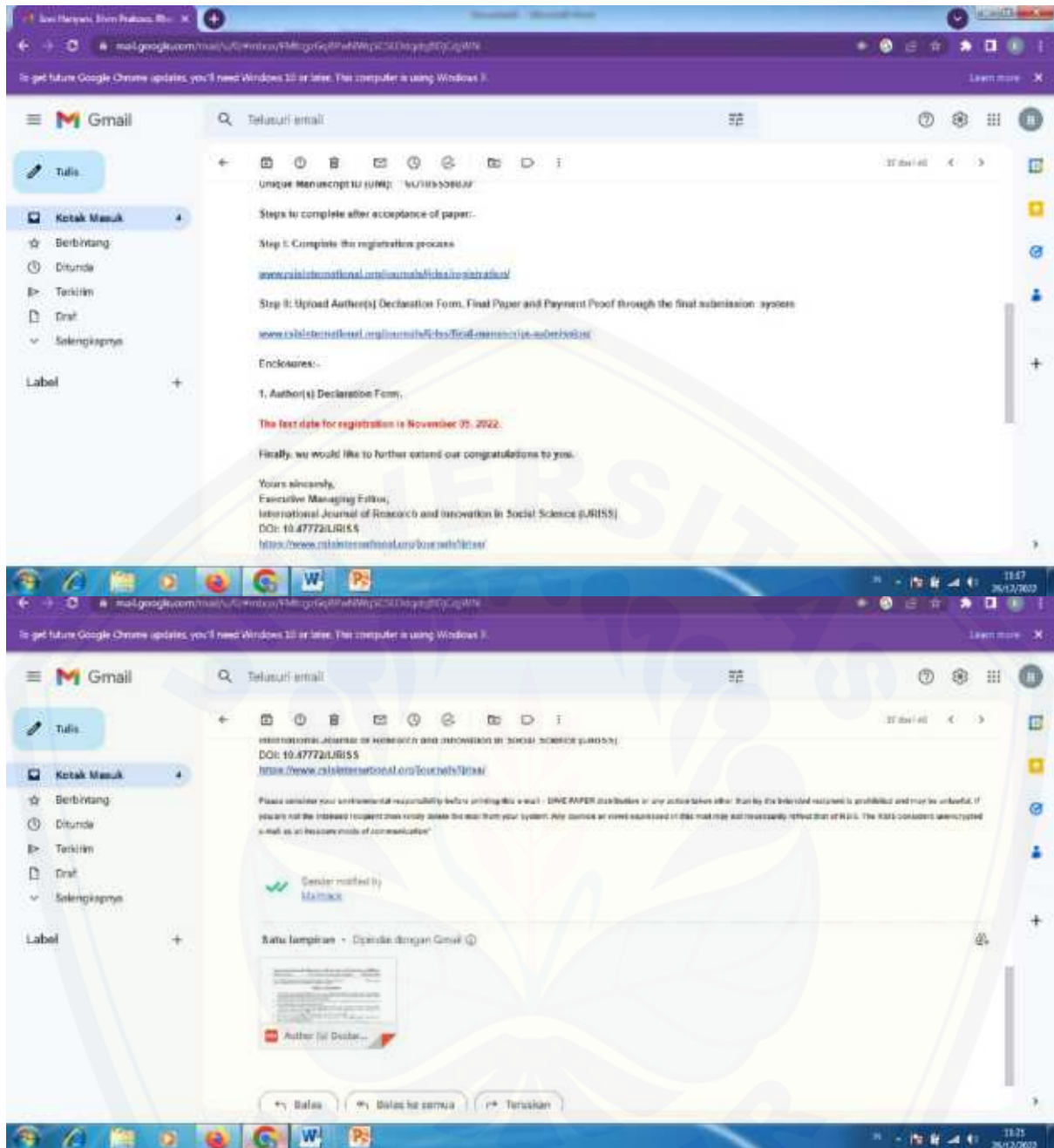
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# Implementation of Land Value Zone Regulation by the Land Office in the Ex-Besuki Residence

Iswi Hariyani, Bhim Prakoso\*, Rhama Wisnu Wardhana, Dodik Prihatin, Moh Ali.

*Lecturer of the Faculty of Law, University of Jember, Indonesia*

*\*Corresponding Author*

**Abstract:** Soil is part of the earth's surface that plays an important role in the life of living things. Humans use land to carry out all life activities. Ministry of Agrarian and Spatial Planning/National Land Agency, where the agrarian and spatial planning sector is managed by the Ministry of Agrarian and Spatial Planning (ATR), while the land sector is managed by BPN. As a result, there is a large difference between the asking prices. Symptoms of rising land prices without going through a fair market mechanism generally follow the pattern of land use. Article 16 Paragraph (1) Government Regulation of the Republic of Indonesia Number 128 of 2015 states that the Land Value Zone is the market value determined by the Land Office of Jember Regency and Bondowoso Regency. Jember Regency and Bondowoso Regency as government representatives continue to improve land mapping methods and present information on Land Value Zone maps. These problems are: 1). What is the method used by the Land Office in the former Besuki Residency in determining accurate land value zoning?, 2). What is the relationship between Spatial Planning as one of the determinants of Land Value Zones?, 3). The former Besuki Residency Land Office in controlling land prices using the Land Value Zoning method? The method of analysis was carried out to determine the value of the soil in each zone and to find out the average indication value as the value of the soil indication used as the value of the land in each zone of land value (ZNT). The modeling results become a formulation for estimating the value of land in the future period. Thematic maps of Land Value Zones are represented by administrative areas. The estimation model of land value perception is a formulation model of land value perception which is the result of the model from year to year which has been updated and tested for reliability. So it can be concluded that the model results are close to the actual land value perception pattern that occurs in the field. The results of this modeling can be used as a formulation for updating land market value data at the Land Offices of Jember Regency and Bondowoso Regency, so that it can be a method for optimizing regional income through land tax revenues which will be managed by Jember Regency and Bondowoso Regency.

**Keywords:** regulation, zoning, land value and price

## I. INTRODUCTION

In the concept of the state, land has a multidimensional aspect because it relates to economic, social, cultural, political, legal, and defense and security aspects and the relationship between the Indonesian people and the earth, water and space, including the natural resources contained therein, is an eternal relationship (Helmi, 2019). Land is used for development capital which aims to ensure the welfare of the Indonesian people. The availability of land as part of the

natural wealth of the Indonesian nation brings logical consequences from the process of utilization by every citizen. The availability of land as part of the natural wealth of the Indonesian nation brings logical consequences from the process of utilization by every citizen.

Natural wealth must be used fairly so that it can be reached by every individual. Juridically, constitutionally, the Indonesian people strive to ensure the fair use of natural resources through the mandate of Article 33 Paragraph (3) of the 1945 Constitution of the Republic of Indonesia. Article 33 Paragraph (3) of the 1945 Constitution of the Republic of Indonesia. This relationship implies that as long as the people of Indonesia who are united for the Indonesian people still exist and as long as the earth, water, space, including the natural resources contained therein are still there, then in any case there is no power that can decide or nullify the relationship. (Syafrizka, 2020).

Legally, constitutionally, the Indonesian people strive to ensure the fair use of natural resources. This provision aims to ensure the realization of welfare for all Indonesian people. The state as a policy maker also creates legal products through Presidential Regulation Number 17 of 2015 concerning the Ministry of Agrarian Affairs and Spatial Planning (hereinafter abbreviated as Perpres ATR) to carry out the task of administering government affairs in the agrarian/land and spatial planning sector. Thus, the relationship between the state and land is not only based on state sovereignty, but also based on law on people's sovereignty in order to achieve a fair balance of rights and obligations for the entire nation, bringing the greatest prosperity of the people.

The state does not act as the owner but as a ruling organ that is given the power (legally) to guarantee the implementation of land allocation in accordance with its objectives (Nahak, 2019). One of its functions is to formulate and implement land appraisal policies at the central, provincial, and district/city levels spread throughout Indonesia. (Ardani, M.N., 2019). Meanwhile, the development of the need for land is increasing along with the increasing population (Actika, & Agustianto, 2020).

This is due to the rare and limited nature of land that intersects with the basic needs of every human being, so it is necessary to have a land policy that is felt to be fair for all parties (Roesli et al, 2021). To anticipate this, the government established Government Regulation of the Republic of

Indonesia Number 128 of 2015 concerning Types and Tariffs of Non-Tax State Revenues Applicable to the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency.

In addition, to map the real condition of land, the government establishes a Land Value Zone (hereinafter abbreviated as ZNT). In terms of ZNT terminology, it is normalized in Article 16 Paragraph (1) that the Land Value Zone is the market value determined by the Government of the Republic of Indonesia, the Land Agency. Or ZNT can be interpreted as a collection of areas consisting of several plots of land with relatively the same land value and the boundaries are imaginary or real according to the use of the land (Novita, Subiyanto, & Wijaya, 2015) (Hawin Narindra, Iwan Permadi, Sudarsono, 2020).

The existence of this work unit has a task, one of which is to create a Land Value Zone. Land Value Zone is a collection of areas consisting of several parcels of land with relatively the same land value and the boundaries are imaginary or real according to the use of the land. The land market mechanism has recently been inappropriate because of efforts to inflate the price of land supply (Aufima, 2020). So far there is no regulation that specifically and specifically regulates the Land Value Zone. As an institution under the Ministry of ATR/BPN, the legal vacuum related to the Land Value Zone will have an impact on the implementation of the land appraisal process.

The impact of this legal vacuum is legal uncertainty and arbitrary actions taken by officials in land valuation. For interests related to land as a place, (Andrai, 2018) distinguishes it into two things, namely those relating to (legal) rights to land and those relating to its use. Sale and purchase, compensation, collateral, guarantee, pawn or mortgage are some examples of transactions on land that require "price" or "value" as a reflection of the benefits or uses of the land.

In this regard, the Ministry of Agrarian Affairs and Spatial Planning/BPN has taken the initiative to create ZNT in order to produce equitable land values. If this can be implemented, there will be many conveniences, such as for reference to the amount of taxes to a reasonable pricing mechanism (Ika Arsianti Dewi, 2018) putting forward two definitions of land value, namely:

1. Land value is market value, namely the sale and purchase price of land that occurs at a certain time;
2. Land value is assessed value, which is the value estimated by an appraiser. Market value is the basic data for the assessed value.

The legal rules are in the form of laws and regulations that specifically and specifically affect land valuation. These laws and regulations are expected to be a reference for BPN in carrying out its authority in the land sector.

The land value zone is defined as an area that describes the relatively equal value of land from a set of land parcels in it, whose boundaries are imaginary or real according to land

use and have different values from one another based on market comparison analysis, namely between prices and cost. The problem that often occurs is that people do not get valid information regarding land prices based on land value zoning.

This condition is often exploited by speculators or land mafias to get prices below the actual value to the detriment of society. This of course will have an impact on other things, for example minimizing economic disparities and this ZNT can be directed towards achieving more equitable and equitable social welfare in all regions (Fadila EN, 2016). A fair and transparent determination of the value of land taxes will make the land market grow in a healthy manner.

According to the law of economics, this cannot be separated from the mechanism of supply and demand, if there is a high need, people will automatically bid at a higher price and people who buy at a high price become possible with clear benchmarks. What will be the basis of fiscal policy, this good land value database is also for the sake of order and the interests of economic development in Indonesia.

With the increase in land value, it is expected that the value of land in the area can be predicted so that the increase in land value that occurs does not hinder development in the area. Thus, the problems in this research are:

1. What is the method used by the Land Office in the former Besuki Residency in determining the accurate zoning of land values?,
2. What is the relationship between Spatial Planning as one of the determinants of Land Value Zones?,
3. What are the steps taken by the Besuki Residency Land Office in controlling land prices using the Land Value Zoning method?

## II. LITERATURE REVIEW

### A. Land Concept

Land in agrarian law comes from the word *akter* (Dutch) which means agricultural land, but in Latin *agger* means land or a plot of land, *agrarius* (Latin) means cultivation, rice fields, rice fields, agriculture, agrarian (English) means agricultural land (M. Yazid Fathoni, 2018). Compared to land law in Malaysia, the definition of land called land has several meanings, some of which are as follows: (Qamar, N., Salle, Amiruddin, Syah, K., Amas, Y. Dt., Palabbi, R., Suherman, A., & Rezah, F.S. 2018)

- a. The surface of the earth and all parts of its formation
- b. The part of the earth below the surface and everything in it
- c. All plants and natural resources, both those that have been converted into a single product or those that are still on or under the earth

Anything that is acquired permanently or temporarily above or below the earth's surface. The word land in the juridical sense of the word land that has been given official boundaries as normalized in Article 4 of the UUPA which states that: "On the basis of the right of control" of the State as referred to in

Article 2, it is determined that there are various kinds of rights on the surface of the earth called land. ." Thus, it is clear that land in a juridical sense is the surface of the earth, while land rights are rights to certain parts of the earth's surface which are limited, both in length and width.

Land is the surface of the earth or the top layer of the earth, so etymologically, land in the legal sense has a very important role in human life because it can determine the existence and continuity of legal relationships and actions, both in terms of individuals and their impact on others. On the basis of the State's right of control as referred to in Article 2, it is determined that there are various types of rights on the surface of the earth called land which are given and owned by people, either individually or jointly with other people and entities, namely the law. (Nurus Zaman, 2019).

#### B. Land Valuation

Land Valuation is a series of appraisal processes for a plot of land and land assets which includes planning, capitalization, survey, data collection, data processing, formulation of results, mapping, and reporting and accountability of results from appraisers in order to obtain an estimated financial value. and the economic size of an object. assessed. Land value and land price have a functional relationship, where land price is determined by land value or land price reflects the high and low land value. Accordingly, changes in land value and the determination of the value of land prices are influenced by factors that support the usability, ability, and economic productivity of the land. The open market value is the transaction price that meets the following criteria:

1. buyers and sellers who wish to conduct transactions in an open market situation
2. Sellers and buyers have sufficient knowledge, experience and information,
3. The offer period is sufficient
4. Don't think of buyers and sellers as special.

Market value (Riyanto, E. 2020) is defined as an estimate of the amount of money on the valuation date, which can be obtained from buying and selling transactions or the results of the exchange of land between buyers who are interested in buying and sellers. which are interested in selling, in bond-free transactions, whose marketing is carried out fairly, where both parties each act on the basis of understanding, prudence and without coercion. Real estate value according to Shenkel can be interpreted as the power used to exchange goods. Value depends on the quality of use (utility) and scarcity (scarcity) as well as on demand (demand), supply (supply), such as land that has low productivity and is limited in its use will have a low value.

#### C. Price

While the notion of price is the amount of money agreed upon by the buyer and seller for the benefit of real estate (Maimanah, Z. A., Ispriyarso, B., & Prananingtyas, P. 2019). The price referred to as the transaction price according to

Sidik is the price actually paid by the buyer to the seller, a transaction event that can be proven true of an item or service agreed to be purchased by the buyer at a certain price. and the seller agrees to sell it on the terms of the sale and purchase transaction. agreed upon by both parties.

Based on this explanation, price can be interpreted as the amount of money paid in a transaction to obtain ownership rights to an object. Values and prices are different, but they can also mean the same thing. According to Wirabrata and Surya in their research in Indonesia, currently there are difficulties in determining the price of land as objectively as possible in the field. This is due to the non-transparent land market situation, resulting in competition that occurs in land acquisition and creates speculation.

#### D. Land Value Zone Map

Land Value Zone Map is a Map that describes a geographical area consisting of a group of tax objects that have one Average Indicative Value (NIR) which is limited by the limit of control/ownership of tax objects in one village/kelurahan government area. The determination of the boundaries of the Land Value Zone is not bound by the boundaries of the Land. Technically, the Value Zone Map Block uses spatial techniques in creating zones in the form of areas or polygons that represent certain land values according to real conditions in the field derived from the value of buying and selling transactions.

This Land Value Zone Map was created using a Geographic Information System tool that can process the coordinates of land value data into land price classifications in the form of zones to distinguish land values in each zone. (Erni Dwi Haspari Putri, Bambang Sudarsono, 2019). Making a ZNT Map Making a ZNT map by plotting NIR values and NJOP data according to predetermined boundaries and attributes. Then classify the land value according to the price or adjacent value.

#### E. Legal Certainty of Application of Land Value Zone

Discussing from the point of view of legal certainty, namely the theory that explains that a process of verification/payment of BPHTB must have definite legal force with all consequences that can be accounted for according to law. The task of the rule of law is to guarantee legal certainty. With an understanding of the rule of law, people really realize that life together will be orderly if there is certainty in the relationship between human beings.

According to Theo Huijbers that the relationship between justice and legal certainty needs to be considered, because legal certainty must be maintained for the sake of security in the state. So, positive law must always be obeyed. Even though the contents are unfair or not in accordance with the purpose of the law. However, there are exceptions, namely when the conflict between the content of the legal system and justice becomes so great that the legal system seems unfair at that time the legal order can be released.

#### F. Authority of BPN

In accordance with Presidential Regulation of the Republic of Indonesia Number 47 of 2020 concerning the Ministry of Agrarian Affairs and Spatial Planning, the Ministry of Agrarian and Spatial Planning (ATR) has the task of carrying out government affairs in the agrarian/land and spatial planning sector. sector to assist the President in administering the state government. In carrying out its duties, the Ministry of ATR carries out the following functions:

1. Formulation, stipulation, and implementation of policies in the field of spatial planning, agrarian/land infrastructure, agrarian/land legal relations, agrarian/land administration, land procurement, control of space utilization and land tenure, as well as handling of agrarian/land issues, space utilization, and land;
2. Coordination of the implementation of tasks, guidance, and administrative support to all organizational elements within the Ministry of Agrarian Affairs and Spatial Planning;
3. Management of state property/wealth which is the responsibility of the Ministry of Agrarian Affairs and Spatial Planning;
4. Supervision of the implementation of tasks within the Ministry of Agrarian Affairs and Spatial Planning;
5. Implementation of technical guidance and supervision of the implementation of the affairs of the Ministry of Agrarian Affairs and Spatial Planning in the regions; and
6. Implementation of substantive support to all organizational elements within the Ministry of Agrarian Affairs and Spatial Planning.

### III. RESEARCH METHODS

Methodology is used to determine the way of thinking in obtaining concrete results. This research uses normative juridical legal research, legal research that uses legal norms as an object of research based on an internal perspective that is able to provide legal arguments when conflicts, ambiguities, or legal vacuums are found. In this study, researchers used two approaches, namely the Law Approach and the Conceptual Approach.

### IV. DISCUSSION

#### A. Determination of Accurate Land Value Zoning

In the market data comparison approach, the appraiser provides an opinion or estimate of the value by analyzing the characteristics of similar comparators and comparing them with the nature of the subject to be assessed. In this assessment approach, the emphasis is on analytical techniques and adjustments for comparative properties. Use of this method based on market value opinions is constructed by comparing the subject property with comparable comparable properties that have recently been sold, are being offered, or are in the process of being offered (eg bargaining in progress). The main thing in the market data comparison approach is that

the market price of a property is related to the price of the comparison property.

The main principle of looking for market comparison data is comparable and similar. This is the "apples to apples" principle. However, in practice, although several comparable and similar comparative data have been obtained, the prices are often quite volatile where two or more comparable and similar comparison objects have a fairly high price difference. One of the current references is the land value listed in the Land Value Zone (hereinafter abbreviated as ZNT) issued by the Ministry of ATR, BPN. The method of selecting comparison data for land valuation uses the market data comparison method using ZNT reference.

Considering that ZNT is based on market value, ZNT can be used for setting land service rates, public reference in transactions, determination of compensation, inventory of public assets and community assets, monitoring of land and land market values, and reference for determining market prices. Sales Value of Tax Objects (NJOP). for the United Nations, to be more fair and transparent. Spatially, land values can be mapped through an information system on the distribution of areas that will be used as one of the locations for the implementation of the NJOP. Fundamental of Real Estate Appraisal Edition 8 states that the Comparative Market Data Approach is an assessment that focuses more on the direct use of the substitution principle. The appraiser will look for three or more comparative data from properties that are still being offered or have been sold which are similar to the subject property, where adjustments will be made for things that are not the same.

Article 1 paragraph (3) of the 1945 Constitution affirms that "the State of Indonesia is a state of law". As a state of law brings consequences for the state of law. All aspects of life in society, nation and state and government must be based on applicable positive law. To create a law-abiding society, it is necessary to have order in the field of laws and regulations. Legislation is a written decision from the state or government that contains instructions or patterns of behavior that are binding in general.

ZNT aims to identify the value of land by clearly determining the boundaries of ownership of land rights in the form of a sketch/map which is then applied as a determinant of Non-Tax State Revenue (Maimanah, Ispriyarso, & Prananingtyas, 2019). As a form of community service for guaranteeing legal certainty in land services, the existence of ZNT does not have a juridical basis that specifically regulates these provisions as mandated by Article 7 paragraph (1) of Law Number 12 of 2011 above.

#### B. The original attribution authority comes from the laws and regulations.

The term ZNT for taxation, which has been regulated in several regulations including Government Regulation number 128 of 2015 concerning Types and Tariffs of Non-Tax State Revenue which applies to the Ministry of Agrarian

Affairs and Spatial Planning/National Land Agency, besides that it is also contained in the Regulation of the Minister of Finance of the Republic of Indonesia. Indonesia number 208/PMK.07/2018 concerning Guidelines for Rural and Urban Land and Building Tax Assessment, Minister of ATR/BPN Regulation Number 8 of 2015 concerning Organization and Work Procedures of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency, Minister of ATR/BPN Regulation Number 38 of 2016 concerning the Organization and Work Procedure of the Regional Office of the National Land Agency and the Land Office.

Government organs have direct authority from the editors of certain articles in a statutory regulation. Authority is power based on the law, besides that there is power that is not derived from the law. Regarding the issue of attribution, the recipient of authority can create a new authority or expand the existing authority with internal and external responsibilities, the exercise of authority is fully linked to the recipient of the authority (N Sinamo, 2018).

Authority is formal power, that is, power that comes from the position of individuals given by law. BPN which is a sub-section of the authority of the Ministry of Agrarian Affairs and Spatial Planning/BPN has the function of carrying out the formulation and implementation of policies in the land sector; formulate and implement policies in the field of regulation, regulation, and control of land policies; formulation and implementation of policies in the field of land acquisition; as well as the implementation of the tasks of coordination, coaching, and administrative support for all organizational units within the BPN. BPN as a government agency in charge of land affairs has the main authority to make and determine the value of land prices in the territory of the Unitary State of the Republic of Indonesia.

Judging from the UUPA up to the legislation under it mandates the state in this case the government to implement the law, so that the government gives attribution authority to the National Land Agency. The granting of attribution authority to BPN is as an assistant to the president in carrying out government duties related to land. The UUPA is then realized by the government through the regulations needed to carry out statutory orders. The thing that needs to be considered in land valuation is proper land registration and valuation. Especially for land valuation, it must be carried out in the same way or close to the real value of certain community assets, so that it will become a supporting element for a good economy. To achieve this goal, the land valuation policy carried out by BPN must be managed with due regard to the principles of justice.

The authority of the Land Appraiser is not only limited to the assessment of land prices (land surface) but also includes the assessment of the price/value of space above and below ground, buildings, plants, objects related to land, and/or other losses that can be assessed ( Internal Operational Standards of the Land Appraisal Directorate, 2018). Based on the organizational structure in Government Regulation

Number 8 of 2015 concerning Organization and Work Procedure of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency, the Directorate of Land Assessment and its subordinates has the function of formulating policies and establishing norms and procedures in land valuation.

In the Directorate of Land Valuation, there is a sub-directorate that specifically functions as a ZNT maker. Regional offices and land offices have the same functions as the National Land Agency. Article 24 paragraph (3) explains that the Land Valuation Section has the task of carrying out land assessments and cooperation in map making and information management based on ZNT data. The Land Office also has the same function as referred to in Article 52 paragraph (1) that the sub-section of Land Utilization and Land Valuation of the Government has the task of making and updating maps. Therefore, both of them cooperated with agencies related to ZNT maps.

B. Spatial Planning as One of the Determinants of Land Value Zone Information on land prices is needed by the community because of the fast and high rate of population growth and increasingly uncontrolled and controlled land prices so that when people need information or want to conduct land transactions, they can find out land price information quickly using the ZNT Service Information System. As is well known, the purpose and objective of having a land zone map is not only applicable in all regions and can solve problems in the land sector. This is because there are two different policies that have not been able to be united to become one unit (Muzdalifah Lutfi, Tunggul Ansari SN, Titik Soeryati Soekasi, 2022).

From the background described above, it is necessary to have an Information System that can manage and display information maps of land value zones through the ZNT Service Information System at the Land Offices of Jember Regency and Bondowoso Regency to support activities in the land sector. The ZNT Service Information System is a web-based application that is expected to speed up work, especially in making land value zone maps requested by applicants or to make it easier for the public to find out land value zones without having to directly come to the Jember and Bondowoso Regency Land Offices.

ZNT map is an area that depicts relatively equal land values (Deviantari, U. W., Budisusanto, Y., & Arafah, F. 2016). In its manufacture, ZNT requires a minimum of three samples of land prices in each zone to calculate the Average Index Value (NIR). Based on the Minister of Finance Regulation Number 150/PMK.03/2010 concerning NJOP, ZNT that has been delineated in the initial zone is then grouped according to the applicable NJOP. Based on the Regulation of the Minister of Agrarian Affairs and Spatial Planning/BPN of 2018 concerning Guidelines for Preparation of Detailed Spatial Plans and Regency/City Zoning Regulations article 5 paragraph 1 which states that the RDTR

is valid for a period of 20 (twenty) years and is reviewed every 5 (five) years once a year.

Therefore, it takes time to adjust the land to the spatial plan of a region. There are several types of land use in the RDTR that are possible to obtain PAD, namely trade and services, industry, settlements, and offices. As a state of law, Indonesia upholds the rule of law which has the consequence that every action taken by citizens, including the government (all state organs) must be based on applicable positive law. The function of law is to regulate and regulate in society and solve problems that arise in the life of the state (M.W. Hariri, 2017). This means that all authorities and acts of state equipment or authorities are solely based on laws or in other words regulated by law so that they can reflect justice for citizens. (Hakim, A.A., 2018).

In addition, the legislation must regulate clearly so that there is no legal vacuum against it. BPN as previously explained has the authority to formulate and implement policies in the land sector and provide administrative support to all organizational units in its environment. The absence of specific and specific legal arrangements regarding the Land Value Zone will result in the implementation of the policy. Radburuch argues that there are three objectives of law, namely justice (*gerechtigheit*), expediency (*zweckmaeszigkeit*), and legal certainty or *rechtssicherheit*. The absence of regulations regarding the Land Value Zone specifically and specifically reflects the non-fulfillment of legal objectives. Legal certainty provides protection against arbitrary actions, which means there is order in society and also from the government.

Legal certainty as one of the objectives of the law is said to be part of an effort to justice. In addition, the law functions as a means to protect the rights and obligations of legal subjects. Law was created as a means to create rights and obligations of legal subjects so that legal subjects can carry out their obligations and obtain their rights fairly. The existence of a legal policy regarding the Land Value Zone which is part of the authority of BPN at both the national and regional levels must be able to guarantee legal certainty for the community. As part of the government and having the authority, BPN through the Ministry of Agrarian Affairs and Spatial Planning/BPN has the right to make the necessary regulations for the creation of a Land Value Zone policy that does not burden citizens (BPN, 2021).

The legal consequence that occurs is that BPN ignores the mandate of the law and ignores the principle of legal certainty in carrying out its duties as described previously, thus opening the possibility of BPN carrying out its duties arbitrarily without any legal basis. The National Land Agency, as previously explained, exercises attribution authority. It seems that the authority obtained by attribution is genuine originating from the laws and regulations. In other words, government organs obtain direct authority from the editors of certain articles in a statutory regulation.

The government is obliged to provide services to the community (public service) related to efforts to improve the welfare and prosperity of the people. The government has the right to make concrete legal regulations that are intended to realize the objectives of the legislation. So, the government doesn't just carry out the orders itself. The government as an organ that carries out every state policy has very large rights or enormous power over natural resources so that it is necessary to limit the state in this case the government so that it is not arbitrary in exercising its rights. based on that authority. The applicable legal positivism theory is written law, so it can be said that the limitations for the government are stated in the legislation. (Sudiyana., & Suswoto. 2018).

As a non-departmental government agency, BPN in carrying out its duties and obligations is subject to Law Number 30 of 2014 concerning Government Administration. Article 5 of Law Number 30 of 2014 concerning Government Administration states that the administration of government is based on the principle of legality, the principle of protection of human rights, and the general principle of good governance. The state as a policy maker also creates legal products through Presidential Regulation of the Republic of Indonesia Number 17 of 2015 to carry out the task of administering government affairs in the fields of agrarian/land and spatial planning. In order to carry out this task, the state gives authority to the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency, in which the agrarian and spatial planning sector is managed by the Ministry of Agrarian and Spatial Planning (ATR), while the land sector is managed by BPN.

In general, the existence of ZNT is regulated in various legal regulations, Article 16 paragraph (1) Government Regulation Number 128 of 2015 concerning Types and Tariffs of Non-Tax State Revenues Applicable to the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency. In Article 459 of the Regulation of the Minister of ATR/BPN Number 8 of 2015 concerning the Organization and Work Procedure of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency. Furthermore, in Article 24 paragraph (3) of the Regulation of the Minister of ATR/BPN Number 38 of 2016 concerning the Organization and Work Procedure of the Regional Office of the National Land Agency and the Land Office. And in Article 52 paragraph (1) of the Regulation of the Minister of ATR/BPN Number 38 of 2016 concerning the Organization and Work Procedure of the Regional Office of the National Land Agency and the Land Office.

Article 16 paragraph (1) Government Regulation Number 128 of 2015 concerning Types and Tariffs of Non-Tax State Revenues Applicable to the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency states that "The value of land prices is based on the market value determined by the Ministry of ATR/BPN through the ZNT map which was approved by the head of the Land Office in the relevant year". This article also explains the calculation of costs that must be incurred by the community based on the



value of the Land Value Zone per square meter. Meanwhile, Article 459 of the Regulation of the Minister of ATR/BPN Number 8 of 2015, Article 24 paragraph (3) of the Regulation of the Minister of ATR/BPN Number 38 of 2016, and Article 52 paragraph (1) of the Regulation of the Minister of ATR/BPN Number 38 of 2016 only mentions the task of National Land Agency on ZNT.

### *C. Land Price Control Measures Using the Land Value Zoning Method*

The Jember and Bondowoso Regency Land Offices as part of the Ministry of Agrarian Affairs and Spatial Planning/BPN in carrying out their duties and functions always strive to provide land services broadly, evenly and thoroughly to service users. However, the land value/ZNT information service application service is still very low so that the utilization of the Land Zone Map for external purposes is not optimal. Because there are no rules governing the Land Value Zone under the authority of BPN, it opens up the possibility of a legal vacuum that risks breaking the law.

In its implementation, the land price assessment by BPN is carried out based on a map of the Land Value Zone made by the Regency/City Land Office with the Regional Office at the provincial level. Based on the Standard Operating Procedures of the National Land Agency, the valuation of land prices in the Land Value Zone map is based on the officer's study. Regarding land price assessment, it turns out that BPN is not only carried out by BPN as previously explained, that BPN has the authority to carry out policies in the land sector, one of which is to make and determine the value of land prices. The Regional Revenue Agency (hereinafter abbreviated as Bapenda) also conducts and carries out land price assessments.

Bapenda assesses land prices to determine the Cost of Acquisition of Land and Building Rights (hereinafter abbreviated as BPHTB). Duty is one of the objects or taxes payable from the party who acquires the right to an object in the form of land and or along with a building that must be paid so that a decision can be made regarding the granting of rights or an auction report. The amount comes from the value of transactions made by the seller and the buyer.

In the provisions of Law Number 20 of 2000 concerning amendments to Law Number 21 of 1997 concerning Customs for the Acquisition of Rights to Land and Buildings, as has become a regional tax regulated in the UUPRD on transitional acts that are not based on transaction prices as the basis for imposing BPHTB taxes then it can use the Tax Object Selling Value (NJOP) or ZNT so that it has legal certainty. In fact, the public has used the calculation in accordance with Law No. 28 of 2009 which is using the transaction price. Based on Government Regulation Number 34 of 2006 concerning Income Tax on Income from the Transfer of Rights to Land and/or Buildings, and the Binding Agreement on the Sale and Purchase of Land and/or Buildings and their Amendments, Article 2 paragraph (1) states that the amount of income tax from the transfer of rights to land

and/or buildings is 2.5% of the gross value of the transfer of rights to land and/or buildings.

The imposition of the BPHTB tax, which is considered burdensome and illogical for some people from the lower middle class, also raises doubts on what is the legal basis for Bapenda's assessment. Government agencies/institutions also issue regulations and several new policies made in this regard regarding ZNT. This is because of the BPHTB tax set by Bapenda, the land value of the gross amount of transfer of land rights is determined by verification by the Pratama Tax Service Office officer but following the results of the verification by Bapenda.

Based on this, it can be concluded that each agency has its own way of assessing land prices. The lack of information on land prices makes prices in the market uncontrollable and interferes with the smooth development, especially for those who need land, and even tends to harm sellers and buyers (Fahirah et al., 2016). In addition, there are speculators or land brokers who deliberately control and determine the market price of land according to their own opinion (Nasim, & Romdhon, 2014; Ulisah, 2016, Rachmawati, et al., 2015, Putri, 2018).

The ease of obtaining information for the public can be done directly or indirectly. Ease of access to information can be directly obtained from the existing counter staff, while indirect access to information can be obtained by the public through intermediary media including brochures, leaflets, bulletin boards, and advertisements (Irawan, 2018).

What is done by BPN does not have a mechanism that is regulated based on the applicable laws and regulations in accordance with the laws and regulations as it should be. At worst, the regulation is an unregulated regulation, so that in assessing land prices it can be concluded that BPN does not have a legal basis for assessing land prices using ZNT. The rule of law is made with the aim of legal certainty, expediency, and justice.

Likewise, the law regarding ZNT as the basis for land valuation by BPN aims to achieve legal certainty and guidelines for BPN who exercise their authority based on the principles of simplicity, speed, smoothness, fairness, equity, transparency, and accountability, so as to improve welfare and prosperity for all Indonesian people. In order to fill the legal vacuum and ensure legal certainty regarding ZNT, the Ministry of Agrarian Affairs and Spatial Planning/BPN makes regulations in the form of regulations at the level of Ministerial Regulations as the legal umbrella for the National Land Agency.

BPHTB does not clearly state that the market price or ZNT is used as one of the basic variables for calculating the imposition of BPHTB taxes, but in reality in the field of market value, and the zone derived from market value is used as a reference for the Bapenda assessment team to determine the value of land that is used as a tax object. . The policy of using ZNT as one of the variables in the calculation for

determining the NPOP of BPHTB is also carried out in the regions. This is considered as comparative data and information to determine the appropriate price for calculating BPHTB in the SSPD. As it is understood that BPHTB is a tax on the acquisition of rights to land and or buildings which is a legal event that results in the acquisition of rights to land and or buildings by individuals or entities (Mardiasmo 2019).

The policy of using the land value zone as one of the variables in the calculation for determining the NPOP of BPHTB is also carried out in the regions, this is considered as comparative data and information to determine the appropriate price as the calculation of BPHTB in the SSPD. BPHTB is a tax that uses a self-assessment system, where taxpayers are given the task of calculating, paying, and self-reporting the local taxes owed. While what happened in the reality of the implementation was that the tax authorities were still carrying out the task of calculating BPHTB taxes, evaluating land and buildings that were tax objects, reporting, and paying taxes, so it was clear that BPHTB tax payments did not fully use the self-assessment system but a semi-self system. assessment. In addition, if the tax authorities judge that there is an irregularity, then the tax office assessment can issue a determination regarding the appropriate tax debt for the tax object (Kurniawan, 2020).

As previously explained, the existence of ministerial regulations is recognized and has binding legal force based on Law Number 12 of 2011 concerning the Establishment of Legislation Article 8 paragraph (1) and paragraph (2). Ministerial regulations as one of the legal instruments are still needed in the context of state administration. The existence of a ministerial regulation is required to implement the provisions of the laws and regulations above which expressly order or delegate. Ministerial regulations that can be made by the Ministry of ATR/BPN regarding ZNT must contain guidelines or provisions that are used as governance regulations, in this case the implementation of ZNT.

In addition, according to the Regulation of the Minister of Agrarian Spatial Planning or the National Land Agency number 8 of 2015 concerning the Organization and Work Procedure of the Ministry of Agrarian Affairs and Spatial Planning or the National Land Agency in the Sixth section concerning the duties of the Directorate of Land Assessment, one of the Directorates under the Minister of Agrarian Affairs and Spatial Planning in article 459 states that the Directorate of Land Assessment has the task of carrying out the formulation and implementation of policies, drafting norms, standards, procedures, and criteria, and providing technical guidance and supervision, as well as implementing evaluation and reporting in the field of land valuation.

The Land Valuation Section also has the task of preparing technical guidance materials, coordination, monitoring, implementation of land valuation, land parcels and property, implementation of procurement, updating, and cooperation in making district/city land value zone maps, regional economic value zone maps and potential resources.

agrarian affairs, implementation and management of information and computerization of land activities based on data on land value zones and regional economic value zones, as well as evaluation and reporting. The Land Procurement Section carries out several functions, one of which is the implementation of land, parcel and property appraisals.

The standard or reference is used as a benchmark in the implementation of the Land Value Area as the object of regulation, the size used as the basis for the operation of the Land Value Area, as well as technical implementation that contains detailed technical arrangements in order to implement the provisions of higher laws and regulations. BPN, as previously explained, has the authority to formulate and implement policies in the land sector and provide administrative support to all organizational units in its environment. The absence of a specific and specific legal regulation regarding ZNT will result in the implementation of policies based on legal objectives, namely, justice (*gerechtigheit*), expediency (*zweckmaessigkeit*), and legal certainty or *rechtssicherheit*.

## V. CONCLUSION

Land value is the market value determined by the Ministry of Agrarian Affairs and Spatial Planning/BPN in the land value zone map that has been ratified by the Head of the Land Office for the year concerned and for areas where a land value zone map is not available, the Selling Value of the Tax Object on the land used . in the year concerned. Land Value Zone Map is one of the land services issued by the Land Office of Jember Regency and Bondowoso Regency. This Land Value Zone Map is used, among others, as one of the requirements in setting tariffs in land services, for example for the transfer of rights. services (sales and purchases, grants, inheritance). The Land Value Zone Service Information System (ZNT) is a web-based application that is expected to speed up work, especially in making the land value zone map requested by the applicant or to make it easier for the public to find out the land value. zone without having to come directly to the Land Office of Jember Regency and Bondowoso Regency. directly.

Based on the Regulation of the Minister of Agrarian Affairs and Spatial Planning/BPN of 2018 concerning Guidelines for Preparation of Detailed Spatial Plans and Regency/City Zoning Regulations article 5 paragraph 1 which states that the RDTR is valid for a period of 20 (twenty) years and is reviewed every 5 (five) years once a year. Therefore, it takes time to adjust the land to the spatial plan of a region. There are several types of land use in the RDTR that are possible to obtain PAD, namely trade and services, industry, settlements, and offices.

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