

The Role of Land Deed Officials (PPAT) in the Inheritance Process of Uncertified Land with Acquisition Value of Tax Object (NPOP) in Indonesia

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Abstract

This study examines the role of Land Deed Officials (Pejabat Pembuat Akta Tanah/PPAT) in the inheritance process of uncertified land with respect to the determination of the Acquisition Value of Tax Object (Nilai Perolehan Objek Pajak/NPOP) in Indonesia. Land, as a vital resource, requires legal certainty to prevent disputes and ensure proper administration, particularly in cases of inheritance where land ownership is transferred from the deceased to heirs. However, the existence of uncertified land creates legal and administrative challenges, including difficulties in proving ownership, determining rightful heirs, and establishing the taxable value of the land. This research employs a normative legal method using statutory and conceptual approaches by analyzing relevant laws, regulations, and legal doctrines related to land law, inheritance law, and taxation in Indonesia. The study finds that PPAT plays a crucial role not only in drafting authentic deeds but also in verifying ownership evidence, ensuring the legality of inheritance processes, and assisting in determining the NPOP as the basis for calculating land and building acquisition tax (BPHTB). In cases of uncertified land, the responsibilities of PPAT become more complex due to the need for additional verification and coordination with relevant authorities. The findings indicate that PPAT contributes significantly to ensuring legal certainty, administrative order, and tax compliance in the transfer of land rights through inheritance. Nevertheless, the lack of land certification remains a major obstacle that can potentially lead to legal disputes. Therefore, strengthening land registration systems and increasing public awareness regarding the importance of land certification are essential to enhance legal certainty in land inheritance processes in Indonesia.

Keywords: Land Deed Official (PPAT), inheritance, uncertified land, legal certainty, NPOP, land registration.

A. Introduction

Land is a fundamental natural resource that plays an essential role in the economic, social, and legal systems of Indonesia. In the Indonesian legal framework, land is not only a physical asset but also a legal object that is regulated to ensure fairness, social justice, and legal certainty for citizens. The importance of land regulation is reflected in the enactment

of the Basic Agrarian Law which serves as the main legal foundation for land governance and land ownership rights in Indonesia ¹. The law establishes principles governing land tenure, land use, and land ownership to ensure that land resources are utilized for the prosperity of the people ².

The Basic Agrarian Law emphasizes the principle that land has a social function and must be used in a way that benefits society. This principle implies that land ownership is not absolute but must consider public interests and legal regulations governing land administration ³. Therefore, the government has implemented a land registration system to ensure that land ownership can be clearly identified and legally protected ⁴.

Land registration is an important administrative mechanism aimed at providing legal certainty regarding land ownership. Through land registration, both physical data and legal data concerning land parcels are recorded and documented by the state. The outcome of this process is the issuance of land certificates which function as legal proof of ownership and provide protection for landowners against potential disputes ⁵.

Despite the existence of land registration regulations, the reality in Indonesia shows that many parcels of land remain uncertified. Several factors contribute to this phenomenon, including limited public awareness, administrative obstacles, and the existence of traditional land tenure systems that developed before modern land registration policies were implemented ⁶. As a result, many communities still rely on informal documents or customary recognition to prove land ownership.

The presence of uncertified land often leads to legal problems, especially when ownership rights are transferred from one person to another. One common form of land transfer occurs through inheritance when the owner of land passes away and the property is transferred to heirs according to applicable legal provisions. Inheritance is a legal institution that regulates the transfer of rights and obligations from a deceased person to their heirs ⁷.

In Indonesia, inheritance law is pluralistic because it is influenced by three major legal systems: civil law, Islamic law, and customary law. Each system has its own rules regarding the distribution of inheritance and the determination of heirs. This legal pluralism often creates complexities in resolving inheritance cases, particularly when the inheritance

¹ Waluyo, *Perpajakan indonesia*, 12 ed. (Salemba Empat, 2019), <https://perpus.swins.ac.id/opac/detail-opac?id=1220>.

² "Undang-Undang Nomor 5 Tahun 1960 Tentang Peraturan Dasar Pokok-Pokok Agraria Presiden Republik Indonesia," t.t., <chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://spi.or.id/wp-content/uploads/2014/11/UNDANG-UNDANG-No-5-Tahun-1960-1.pdf>.

³ Urip Santoso, *Hukum Agraria: Kajian Komprehensif* (Prenada Media, 2017), https://www.google.co.id/books/edition/Hukum_Agraria_Kajian_Komprehensif/ikaaDwAAQBAJ?hl=id&gbpv=0.

⁴ "Peraturan Pemerintah Nomor 24 Tahun 1997 Tentang Pendaftaran tanah," t.t., <https://bphn.go.id/data/documents/97pp024.pdf>.

⁵ Parlindungan AP, *Pendaftaran Tanah di Indonesia* (Mandar Maju, 1990), <https://balaiyanpus.jogjaprov.go.id/opac/detail-opac?id=81962>.

⁶ Adrian Sutedi, *Peralihan Hak Atas Tanah dan Pendaftarannya*, Cet. 1 (Sinar Grafika, 2014).

⁷ Subekti, *Pokok-Pokok Hukum Perdata* (PT Intermedia, 2008).

involves land rights ⁸.

The complexity becomes even greater when the inherited land is not yet certified. In such situations, heirs must first prove that the land indeed belongs to the deceased person before they can legally claim ownership rights. This process may involve presenting various forms of evidence such as inheritance certificates, statements from village authorities, or court decisions ⁹.

Another important issue related to land inheritance is taxation. The transfer of land rights, including those obtained through inheritance, may give rise to tax obligations under the tax on acquisition of land and building rights (Bea Perolehan Hak atas Tanah dan Bangunan/BPHTB). This tax is calculated based on the acquisition value of the tax object or Nilai Perolehan Objek Pajak (NPOP) ¹⁰.

Determining the NPOP in inheritance cases is relatively straightforward when the land has already been certified and its value can be easily identified through official records. However, the process becomes more complicated when the land is uncertified because there may be no clear documentation regarding its market value or ownership history ¹¹.

In this context, the role of the Land Deed Official (Pejabat Pembuat Akta Tanah/PPAT) becomes highly significant. PPAT is a public official authorized to create authentic deeds regarding legal acts involving land rights, including transfers of ownership through inheritance. The existence of PPAT is intended to ensure that legal acts related to land are properly documented and comply with applicable legal regulations ¹².

Authentic deeds prepared by PPAT have strong evidentiary value and serve as an important legal basis for land registration. Through these deeds, the legal relationship between parties involved in land transactions can be clearly documented and recognized by law ¹³.

However, in cases involving uncertified land, the duties of PPAT become more complex. The absence of official certificates may require additional verification processes to ensure that the land indeed belongs to the deceased and that the heirs have legitimate rights over it. This condition often requires coordination between PPAT, local authorities, and land offices to establish legal certainty ¹⁴.

Considering these challenges, it is necessary to examine the role of PPAT in handling inheritance cases involving uncertified land that has a taxable acquisition value. This research aims to analyze the legal responsibilities of PPAT in such cases and evaluate how existing legal frameworks regulate the process of inheritance involving uncertified land.

Furthermore, land issues in Indonesia are inextricably linked to the ever-evolving

⁸ Hilman Hadikusuma, *Hukum Waris Adat* (Refika Aditama, 2003), <https://simpus.mkri.id/opac/detail-opac?id=4857>.

⁹ Santoso, *Hukum Agraria: Kajian Komprehensif*.

¹⁰ Mardiasmo, *Perpajakan Edisi Terbaru* (Andi, 2023), <https://books.google.co.id/books?id=7bLsEAAAQBAJ&printsec=frontcover&hl=id#v=onepage&q&f=false>.

¹¹ *Perpajakan indonesia*.

¹² Sutedi, *Peralihan Hak Atas Tanah dan Pendaftarannya*.

¹³ AP, *Pendaftaran Tanah di Indonesia*.

¹⁴ Sutedi, *Peralihan Hak Atas Tanah dan Pendaftarannya*.

dynamics of national development. The increasing demand for land for investment and development often gives rise to agrarian conflicts, primarily due to unclear legal status. This demonstrates the crucial role of land registration as an instrument for legal certainty and dispute prevention. Indonesia's land registration system is designed to guarantee legal certainty of land ownership for the community.¹⁵

On the other hand, the government has attempted to increase legal certainty through various land policies, including accelerating land certification. However, various obstacles remain in its implementation, such as limited resources and administrative issues. This indicates that the effectiveness of land registration still needs to be improved to optimally achieve the goal of legal certainty.¹⁶

In the context of inheritance, the issue of uncertified land is often caused by a lack of public awareness of the importance of land registration. Many heirs have not yet completed the process of changing the name or legalizing ownership, creating legal uncertainty. This situation has the potential to trigger disputes, both within the family and with other parties.

Furthermore, in practice, Indonesia's land law system requires strong proof of ownership in the form of a land certificate. However, many people still only possess informal proof of ownership, such as a land certificate (SKT). This demonstrates a gap between legal provisions and the reality on the ground, resulting in weak legal protection for landowners.

The role of the Land Deed Official (PPAT) is crucial in ensuring the legality of every transfer of land rights. PPATs have the authority to issue authentic deeds as valid evidence of legal acts in the land sector. Every transfer of land rights must be evidenced by a deed prepared by the PPAT as part of the land registration process.

In the case of uncertified land, the PPAT's task becomes more complex because it requires additional verification of the land's status and history. This is done to ensure that the land truly belongs to the heir and can be legally transferred to the heirs. This process requires careful consideration to avoid future legal disputes.

In addition to legal aspects, land registration also relates to state administration, namely recording the physical and legal data of the land. These two data sets form the basis for issuing certificates as proof of legal ownership. Therefore, the land administration system must be managed effectively and accountably to ensure legal certainty.

Thus, it can be concluded that the issue of uncertified land, particularly in the context of inheritance, is a complex issue involving legal, social, and administrative aspects. Therefore, an in-depth study of the role of Land Deed Officials (PPAT) in handling such cases is necessary to ensure legal certainty and protect community land rights.¹⁷

¹⁵ Marthin Luther Lambonan, *Pembaharuan Sistem Pendaftaran Tanah*, no. 8 (t.t.), <https://doi.org/https://doi.org/10.35796/les.v6i8.23287>.

¹⁶ Muhammmad Doifullah F. Fachriza, *Kekuatan SKT Sebagai Bukti Kepemilikan Sebidang Tanah dalam Perjanjian Sewa-Menyewa Berdasarkan UUPA Dan PP No. 24 Tahun 1997 Tentang Pendaftaran Tanah*, 3, no. 2 (t.t.).

¹⁷ Dedi Nurhadi, "Kepastian Hukum Terhadap Pendaftaran Peralihan Hak Atas Tanah Melalui Pewarisan Berdasarkan Akta Pembagian Hak Waris," *Jurnal Hukum Sasana* 10, no. 2 (2024): 191–204, <https://doi.org/10.31599/sasana.v10i2.2980>.

B. Research Methods

This study employs a normative legal research method that focuses on analyzing legal norms governing land inheritance and the authority of Land Deed Officials. Normative legal research examines laws, regulations, and legal doctrines to understand how the legal system regulates a particular issue¹⁸.

The research uses a statutory approach by examining various regulations related to land law, inheritance law, and taxation in Indonesia. These include the Basic Agrarian Law, Government Regulation on Land Registration, and regulations concerning the position and authority of PPAT¹⁹.

In addition, a conceptual approach is applied to analyze theoretical perspectives and legal doctrines related to land administration and inheritance law. This approach helps explain the legal principles underlying land ownership and the transfer of rights through inheritance²⁰.

The legal materials used in this research consist of primary, secondary, and tertiary sources. Primary legal materials include statutes and government regulations. Secondary materials consist of academic books, journal articles, and research reports discussing land law and inheritance law. Tertiary materials include legal dictionaries and encyclopedias that provide clarification of legal concepts²¹.

Data collection is conducted through library research by reviewing legal documents, academic publications, and relevant regulations. The collected materials are analyzed using qualitative legal analysis to interpret legal norms and evaluate their application in practice²².

C. Results and Discussion

1. Land Administration and Legal Certainty

Land administration systems play a fundamental role in ensuring legal certainty, transparency, and efficiency in land governance. According to Williamson et al., an effective land administration system enables governments to manage land ownership, land use, and land valuation in an integrated manner²³. Secure land tenure is widely recognized as an essential element in promoting economic development and preventing land disputes within society²⁴.

Furthermore, Zevenbergen and Bennett emphasize that proper land registration

¹⁸ Peter Mahmud Marzuki, *Penelitian Hukum* (Kencana, 2017), <https://books.google.co.id/books?id=CKZADwAAQBAJ&printsec=copyright#v=onepage&q&f=false>.

¹⁹ Soerjono Soekanto dan Sri Mamudji, *Penelitian Hukum Normatif* (Rajawali Pers, 2012), <https://pdrh.law.ui.ac.id/koleksi/detail/406/penelitian-hukum-normatif>.

²⁰ Johnny Ibrahim, *Teori & Metodologi Penelitian Hukum Normatif* (Bayu Media, 2013), <https://bintangpusnas.perpusnas.go.id/konten/BK26135/teori-and-metodologi-penelitian-hukum-normatif>.

²¹ Zainuddin Ali, *Metode Penelitian Hukum* (Sinar Grafika, 2019), <https://bintangpusnas.perpusnas.go.id/konten/BK34110/metode-penelitian-hukum>.

²² Sugiyono, *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (Alfabeta, 2016), <https://elibrary-dev.nusamandiri.ac.id/readbook/240001/metode-penelitian-kuantitatif-kualitatif-dan-r-d>.

²³ Ian Williamson, *Land Administration for Sustainable Development* (t.t.).

²⁴ Frank Place, *Land Tenure and Agricultural Productivity in Africa: A Comparative Analysis of the Economics Literature and Recent Policy Strategies and Reforms*, t.t.

systems contribute to legal protection for landowners and facilitate sustainable land management policies ²⁵. In developing countries, however, many land parcels remain outside formal registration systems, creating legal uncertainties in ownership transfer processes.

2. The Role of PPAT in Land Transactions

Land Deed Officials (PPAT) are public officials authorized to create authentic deeds concerning the transfer of land rights. According to Indonesian land law, PPAT serves as a key intermediary between landowners, heirs, and the National Land Agency in ensuring the legality of land transactions ²⁶.

Research conducted by several scholars indicates that PPAT plays a strategic role not only in drafting authentic legal documents but also in ensuring that land transactions comply with administrative and legal requirements ²⁷. In inheritance cases, PPAT must verify the legal status of heirs, examine supporting documents, and ensure that the transfer process follows both land law and inheritance law provisions.

In Indonesian land practice, one of the most common issues is the occurrence of duplicate land certificates. This situation can lead to disputes between parties claiming ownership of the same land. Therefore, the role of Land Deed Officials (PPAT) in ensuring the validity of documents and land title transfer procedures is crucial to avoid land conflicts ²⁸.

3. The Concept of Inheritance in Indonesian Law

Inheritance is a legal process that occurs when a person dies and leaves assets, which are then transferred to their heirs. In the Indonesian legal system, inheritance is regulated by various legal systems existing in society, namely customary inheritance law, Islamic inheritance law, and civil inheritance law. These three systems have their own characteristics in determining who is entitled to inherit and how the inheritance is distributed ²⁹.

Inheritance law plays a crucial role in maintaining the continuity of family property ownership. In the context of land, inheritance is one legally recognized method of transferring land rights. When a landowner dies, the rights to the land automatically transfer to their heirs in accordance with applicable law ³⁰.

However, the land inheritance process is not always smooth, especially if the inherited

²⁵ Luca Salvati, *Urban containment in action? Long-term dynamics of self-contained urban growth in compact and dispersed regions of southern Europe*, t.t.

²⁶ Menteri Agraria dkk., *Menteri agraria dan tata ruang/ kepala badan pertanahan nasional*, no. 3 (2021): 1-5.

²⁷ Boedi Harsono, *Hukum Agraria Indonesia : Sejarah Pembentukan Undang-Undang Pokok Agraria, Isi dan Pelaksanaannya*, t.t.

²⁸ Wininda Clara Puspita dan H. Siti Hajati Hoesin, "Kedudukan Akta Jual Beli dan Tanggung Jawab Pejabat Pembuat Akta Tanah dalam Kasus Adanya Sertipikat Ganda yang Dikeluarkan oleh Badan Pertanahan Nasional (Studi Kasus: Putusan Pengadilan Tata Usaha Negara Bandar Lampung No. 24/G/2017/PTUN-BL)," *Jurnal Hukum to-ra: Hukum Untuk Mengatur dan Melindungi Masyarakat* 7, no. 3 (2021): 325-39, <https://doi.org/10.55809/tora.v7i3.17>.

²⁹ Pokok-Pokok Hukum Perdata.

³⁰ Hadikusuma, *Hukum Waris Adat*.

land does not have an official title. Uncertified land often presents difficulties in proving ownership history and determining who has the rights to the land. This situation can lead to conflicts between heirs or disputes with other parties claiming rights to the same land ³¹.

Furthermore, in the land inheritance process, evidence is required to demonstrate the legal relationship between the testator and the heirs. This evidence can include a death certificate, a certificate of heirship, and other documents relating to land ownership. These documents serve as the basis for the land administration process, which involves recording the transfer of land rights ³².

4. NPOP and Land Taxation in Inheritance

The Acquisition Value of the Tax Object (NPOP) represents the taxable value used to calculate BPHTB in land and building rights transfers. According to Indonesian taxation regulations, the payment of BPHTB is a prerequisite before the registration of land rights transfer can be processed by the land office ³³.

However, determining NPOP for uncertified land may present difficulties due to the absence of official land valuation records. Several studies highlight that inconsistencies in land valuation procedures may lead to administrative delays and legal uncertainties in land transactions ^{34, 35}.

Although previous studies have extensively discussed land administration systems and land taxation policies, limited research has focused on the practical role of PPAT in managing inheritance transfers involving uncertified land with NPOP values. Most studies emphasize land registration efficiency or taxation compliance, but few analyze the interaction between inheritance law, land administration procedures, and tax obligations in such cases. Therefore, this research seeks to address this gap by examining how PPAT facilitates the inheritance process of uncertified land while ensuring legal certainty and tax compliance.

In every transfer of land and building rights, there are tax obligations that must be met by the party acquiring the rights to the land. This tax is known as the Land and Building Acquisition Tax (BPHTB). BPHTB is a type of regional tax imposed on the acquisition of land and building rights, whether through sale, gift, inheritance, or other forms of transfer ³⁶.

The amount of BPHTB is calculated based on the taxable acquisition value (NPOP). NPOP is essentially the transaction value or market value of the land and buildings that are the subject of the acquisition. If the transaction value is unknown or deemed unreasonable,

³¹ Rahardjo Satjipto, *Ilmu Hukum* (PT Citra Aditya Bakti, 2014), https://www.researchgate.net/publication/333082815_Resensi_Buku_Book_Review_Satjipto_Rahardjo_Ilmu_Hukum_Bandung_PT_Citra_Aditya_2014.

³² Santoso, *Hukum Agraria: Kajian Komprehensif*.

³³ Undang-Undang Nomor 28 Tahun 2009, *Law of The Republic of Indonesia*, t.t.

³⁴ Bernard Engel A, Amélie Y. Davis, Bryan Pijanowski, Kimberly Robinson, *The environmental and economic costs of sprawling parking lots in the United States*, t.t.

³⁵ David Palmer dkk., *Towards Improved Land Governance United Nations Human Settlements Programme Towards Improved Land*, no. September (2009).

³⁶ *Perpajakan Edisi Terbaru*.

the NPOP can be determined based on the market value set by the local government ³⁷.

In practice, determining the NPOP can be complex if the land being acquired does not yet have an official certificate. This is due to the lack of complete administrative data regarding the land's value. Therefore, land valuation is often conducted by referring to the taxable sale value (NJOP) or using specific valuation methods conducted by authorized agencies ³⁸.

The role of the Land Deed Official (PPAT) in this regard is crucial because, before drafting a deed of transfer of land rights, the PPAT must ensure that the tax obligations related to the Land Transfer (BPHTB) have been fulfilled by the party acquiring the land rights. Therefore, the existence of a PPAT is not only related to civil law aspects but also plays a role in supporting compliance with applicable tax regulations ³⁹.

Table 1
Research Findings on the Role of PPAT in Uncertified Land Inheritance

No	Aspect	Description
1	Verification of Inheritance Rights	PPAT verifies legal documents and ensures that the heirs have legitimate rights over the inherited land.
2	Ownership Evidence	For uncertified land, PPAT examines alternative ownership evidence such as inheritance certificates or local authority statements.
3	Determination of NPOP	PPAT assists in determining the NPOP value used as the basis for calculating BPHTB obligations.
4	Administrative Coordination	PPAT coordinates with land offices and taxation authorities to ensure legal compliance.
5	Legal Certainty	PPAT ensures that the inheritance process results in legally valid documentation and prevents disputes.

The findings indicate that PPAT performs multiple roles in the inheritance process of uncertified land. In addition to preparing authentic deeds, PPAT must verify ownership evidence and ensure that all administrative requirements are fulfilled before the land rights can be formally transferred.

Furthermore, PPAT also assists heirs in understanding taxation obligations related to

³⁷ *Perpajakan Indonesia*.

³⁸ Siti Resmi, *Perpajakan Teori dan Kasus* (Salemba Empat, 2017).

³⁹ Darwin, *Pajak Bumi dan Bangunan Dalam Tataran Praktis Edisi 2*, 2 ed. (Mitra Wacana Media, 2013).

BPHTB payments. By ensuring that the NPOP value is determined correctly, PPAT helps maintain transparency and compliance with taxation regulations.

1. Legal Position and Authority of Land Deed Officials

The Land Deed Official (PPAT) is a public official authorized by the government to prepare authentic deeds regarding legal acts involving land rights. The authority of PPAT is regulated in Government Regulation No. 37 of 1998 concerning the position of Land Deed Officials. The primary function of PPAT is to assist the government in land registration activities by creating authentic deeds that serve as evidence of legal transactions related to land ⁴⁰.

Authentic deeds prepared by PPAT have strong evidentiary value because they are made by authorized public officials in accordance with legal procedures. These deeds serve as important documents in the process of land registration and the transfer of land rights ⁴¹.

In addition to preparing deeds, PPAT is also responsible for verifying the legality of documents submitted by parties involved in land transactions. This includes checking the identity of the parties, examining proof of land ownership, and ensuring that there are no legal disputes related to the land ⁴².

The role of a Land Deed Official (PPAT) in the land transfer process is crucial in the land law system. Without a deed drawn up by a PPAT, the land transfer process has the potential to give rise to various legal issues, including ownership disputes and losses for interested parties. Therefore, the involvement of a PPAT in every land transfer process is a crucial mechanism to ensure legal certainty and orderly land administration ⁴³.

The role of PPAT is therefore crucial in maintaining legal certainty in land administration. Through the preparation of authentic deeds, PPAT helps ensure that land transactions are conducted in accordance with applicable legal regulations ⁴⁴.

2. Inheritance of Uncertified Land

Inheritance is one of the legal mechanisms through which land ownership can be transferred. When a person dies, their property rights, including land rights, are transferred to their heirs according to the applicable inheritance law ⁴⁵.

In cases where the land involved has already been registered, the transfer of rights through inheritance can be completed relatively easily through the land registration process. However, when the land is uncertified, heirs often face

⁴⁰ Santoso, *Hukum Agraria: Kajian Komprehensif*.

⁴¹ Boedi Harsono, *Hukum Agraria Indonesia : Sejarah Pembentukan Undang-Undang Pokok Agraria, Isi dan Pelaksanaannya* (Djambatan, 2008), <https://simpus.mkri.id/opac/detail-opac?id=3742>.

⁴² Sutedi, *Peralihan Hak Atas Tanah dan Pendaftarannya*.

⁴³ Edi Kurniawan dan Syafri Hariansah, *The Urgency of Land Deed Officials (PPAT) Role in the Transfer of State-Owned Land Under A Legal Perspective*, Nomor 3 (September 2025), <https://jurnal.unissula.ac.id/index.php/ldj/article/view/48775/14064>.

⁴⁴ AP, *Pendaftaran Tanah di Indonesia*.

⁴⁵ *Pokok-Pokok Hukum Perdata*.

additional legal and administrative challenges ⁴⁶.

Uncertified land is usually supported only by traditional proof of ownership such as girik, letter C, or statements issued by village authorities. These documents often have limited legal recognition compared to land certificates issued by the National Land Agency ⁴⁷.

The absence of official land certificates may lead to disputes among heirs or between heirs and third parties. Therefore, land registration is necessary to provide legal certainty regarding ownership rights ⁴⁸.

The transfer of land rights through inheritance is a legal transfer of rights resulting from the death of the land rights holder. Although these rights automatically transfer to the heirs, land administration processes must still be carried out to provide legal certainty regarding land ownership. Therefore, registering the transfer of land rights through inheritance is a crucial step in ensuring that the rights of heirs are legally recognized within the national land administration system ⁴⁹.

In land practice, land sales and purchases are still found to be conducted without the involvement of a Land Deed Official (PPAT) and are conducted undercover. This practice can give rise to various legal issues because it lacks strong evidence and cannot be directly used as a basis for land registration at the land office. Consequently, the potential for land ownership disputes increases if they arise later .

To date, many people still lack land title certificates. This situation can lead to various legal issues, particularly those related to proving land ownership. Therefore, land registration is a crucial step in providing legal certainty regarding land ownership and preventing future disputes ⁵⁰.

3. Determination of NPOP in Land Inheritance

The acquisition value of the tax object (NPOP) is used as the basis for calculating BPHTB in land transfer transactions. In inheritance cases, NPOP is generally determined based on the market value of the land at the time of the transfer of rights ⁵¹.

However, determining the market value of land can be challenging when the land is uncertified. In such cases, tax authorities may rely on regional land value assessments or other valuation methods to determine the appropriate NPOP .

PPAT plays an important role in ensuring that taxation obligations are fulfilled before the completion of land transactions. PPAT must ensure that BPHTB has been

⁴⁶ Santoso, *Hukum Agraria: Kajian Komprehensif*.

⁴⁷ Sutedi, *Peralihan Hak Atas Tanah dan Pendaftarannya*.

⁴⁸ AP, *Pendaftaran Tanah di Indonesia*.

⁴⁹ Dedi Nurhadi, "Kepastian Hukum Terhadap Pendaftaran Peralihan Hak Atas Tanah Melalui Pewarisan Berdasarkan Akta Pembagian Hak Waris," *Jurnal Hukum Sasana* 10, no. 2 (2024): 191–204, <https://doi.org/10.31599/sasana.v10i2.2980>.

⁵⁰ Mohammad Firza Rokhmansyah, "Peran Pejabat Pembuat Akta Tanah Dalam Pendaftaran Tanah Sistem Lengkap," *Jurnal Justisia : Jurnal Ilmu Hukum, Perundang-undangan dan Pranata Sosial* 7, no. 2 (2022): 516, <https://doi.org/10.22373/justisia.v7i2.15789>.

⁵¹ *Perpajakan Edisi Terbaru*.

paid before the deed of transfer is signed by the parties ⁵².

D. Conclusions and Recommendations

The role of the Land Deed Official is essential in ensuring legal certainty in the transfer of land rights through inheritance, particularly when the land involved has not yet been certified. Through the preparation of authentic deeds and verification of legal documents, PPAT contributes to the orderly administration of land transactions.

However, uncertified land presents various legal challenges, including difficulties in proving ownership and determining the acquisition value of the tax object. Therefore, improving the land registration system and increasing public awareness regarding the importance of land certification are necessary to ensure legal certainty in inheritance cases involving land.

⁵² *Pajak Bumi dan Bangunan Dalam Tataran Praktis Edisi 2.*

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