
EFFORTS TO INCREASE REGIONAL ORIGINAL INCOME THROUGH LAND VALUE ZONE IN MERAUKE DISTRICT

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Abstract

Regional legal products are regulations established by the regional government and the Regional People's Representative Council (DPRD), for example regional regulations, regional head regulations and/or other regulations issued by the Regional Government. The Decree of the Merauke Regent regarding the Determination of Land Value Zones and Selling Value of Land Objects was a decision issued to increase the local revenue of Merauke Regency, but in reality there is still a legal vacuum so that the benefits and sense of justice in society have not been fulfilled. Therefore, the local government and DPRD can review and be encouraged to become a Regional Regulation and/or Regional Head Regulation. This study aims to: (know the legal structure in an effort to increase local revenue through land value zones in Merauke Regency.

Keywords: Legal Construction, Regional Original Income, Land Value Zone.

INTRODUCTION

Even though the regional government has been given the authority which has full autonomy guaranteed by the state and has been regulated in law, namely to regulate and manage its own household affairs, there are certain matters in this system which fall under the authority of the central government which are directly related to the interests of the state. These matters are in the form of monetary, defence, security, justice, some are related to education which are still handled directly by the central government (Yudoyono, 2001).

Regional Regulations, later abbreviated as Regional Regulations, are local government policies that are implemented. One of several policies is the product of regional law which was proposed by the Regional Head and the initiative of the DPRD. From harmonized regional regulations that do not conflict with statutory regulations which according to a higher level hierarchy, and the scope of which is not allowed for a regional regulation to be used in other regions. The authority in an area is very important with the authority to regulate and manage its own area, namely how the local government has the authority to establish/appropriate a regional regulation in accordance with the needs of the community (Soejito, 1989). In addition to regional regulations, the Regional Government can make other regulations, for example Regional Head Regulations both at the provincial and district/city levels in accordance with the legal system in statutory regulations (Zarkasi, 2010).

Regional Own Revenue consists of the results of regional taxes, regional levies, results of regionally owned companies and results of other regional wealth management which are separated from others (Hafandi & Romandhon, 2020). Legitimate regional income is income originating from government donations, other donations regulated by laws and regulations and other legal income (Yanti, 2016).

Sales Value of Tax Objects (NJOP) is the basis for imposing land and building tax which is determined through a certain analysis model based on the technical provisions in force at the Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia (Ambarita, Subiyanto, & Yuwono, 2016). The NJOP, which is the basis for imposing land

and building tax, should be in accordance with the Average Indicated Value (NIR) that applies in the area concerned. If the NJOP does not match the NIR, then the NIR, which should be able to represent land values, cannot be land values in a certain zone. The zone is a geographical zone consisting of a group of land parcels that have the same land value, so it is also called the Land Value Zone (ZNT). NIR which cannot represent the value of the land in the zone, will result in the formation of ZNT being incompatible, so that there will also be a discrepancy with the stipulation of PBB on several land parcels (Sibarani, Lubis, & Rahmadi, 2021). In a sense, that each region makes a policy to map the area by going through the Land Value Zone which is a determinant of land value as well as a reference for the Selling Value of Tax (NJOP) and Land and Building Tax (PBB) with the aim of increasing local revenue by provide processing of land and building rights to the community, both individuals and legal entities by imposing Land and Building Rights Acquisition Fees (BPHTB).

Regional Original Revenue (PAD) of Merauke Regency in 2019 – 2021, shows that it has decreased from year to year. However, in the regional tax and regional retribution sector, according to the data obtained from the Merauke Regency Regional Revenue Agency, it can increase and there is an increase but not significantly according to the expectations of the local government. In rhythm during the interview the Head of Bookkeeping, Billing and Regional Treasury of the Merauke Regency Regional Revenue Agency Katarina Rumaseuw, S.Sos, on Friday 10 June 2022, at 15.00 wit , explained that it was true as the data issued/published by the Regency Regional Revenue Agency Merauke.

The legal basis for mapping Land Value Zones (ZNT) that has been determined by the Regional Government is through a Decree of the Merauke Regency Regent concerning the Determination of Land Value Zones and Selling Values of Land Objects as the Basis for Imposition of Land and Building Tax for Several Sub-Districts in the Merauke District, Merauke Regency in 2016. Thus, in accordance with the legal system, there is a legal void in the implementation of regional government in managing regional finances through local revenue (PAD), especially ZNT. This means that the Merauke Regent's Decree compared to regional regulations and/or regional head regulations in accordance with the legal system in Indonesia has not been regulated more clearly both formally and materially so that it is necessary to be encouraged to make a regional legal product such as regional regulations and/or other regulations.

According to (Kartasapoetra, 1987), decentralization is defined as the transfer of affairs from the central government to the regions to become their household affairs. This handover aims to prevent the concentration of power, finance and as a democratization of government, to involve the people who are responsible for the administration of governance in the regions. In the same way as E. Koswara stated, decentralization is the process of handing over governmental affairs that were originally included in the authority of the central government to regional government bodies or institutions so that they become household affairs so that these affairs turn to regional governments and become the responsibility of local governments (Kosworo, 2001).

To form regional legal products, namely regional regulations and/or other regulations (Provincial, Regency/City) as implied in Law Number 12 of 2011 concerning " Formation of Legislation ", it is necessary to pay attention to or must contain a solid foundation to become consideration. The foundations for forming a legal product, especially regional legal products and/or other regulations at the regional level, are as follows:

1. Philosophical foundation, which describes that " the regulations formed take into account the view of life, awareness, and legal ideals which include the spiritual atmosphere and the philosophy of the Indonesian people which originate from Pancasila and the Preamble of the 1945 Constitution ".

2. Sociological Basis, which describes that " regulations are formed to meet the needs of society in various aspects ".
3. The Juridical Foundation, which describes that " rules are formed to overcome legal problems or fill legal voids by taking into account existing rules, which will be changed, or which will be revoked in order to guarantee legal certainty and a sense of justice for the community " (King Faizal Sulaiman, 2017).

Thus land in a juridical sense can be interpreted as the surface of the earth. In the opinion of Jhon Salindeho stated that land is an object of economic value in the eyes of the Indonesian people, it is also the one that often gives vibrations in peace and often causes shocks in society, then it is also the one that often causes delays in the implementation of development. Based on the understanding of land stated above, it can provide an understanding that land has a very high economic value so that it is everyone's obligation to maintain and maintain its existence as an object of economic value because besides that land is also useful for the implementation of development, land also often causes various kinds of problems. for humans so that its use needs to be controlled as well as possible so that does not cause problems in people's lives (Salindeho, 1987).

In the applicable land law in Indonesia, it is also recognized that jurisdiction over land does not give the authority to physically control the land in question. For example, if there is a loan at the Bank with land as collateral, the creditor holding the collateral right to the land actually has jurisdiction over the land that is used as the collateral, but the physical ownership of the land is still with the land owner.

Meanwhile, customary rights are regulated in article 3 in conjunction with article 5 of the BAL. Ulayat rights are a series of authorities and obligations of a customary law community relating to land located within their territory. This right includes all land within the area of the legal community concerned, whether it is already owned by someone with individual rights or not. Holders of customary rights are customary law communities, while objects of customary rights are all land within the territory of the territorial customary law community concerned. Ulayat rights have the power to apply internally and externally. Get in touch with its citizens. While the powers that apply outside in relation to members of customary law, which is called "outsiders" or "foreigners".

Local Own Revenue (PAD) can be seen as an indicator to measure the level of dependence of a region on the central government. The ability of an area can be seen from the size of the PAD obtained by an area. In principle, the greater the contribution of PAD to the APBN, the lower the level of regional dependence on the central government. The issuance of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies has implications for further strengthening regional governments in processing regional taxes and user charges. Based on regulations In this case, the region has the right to use levies to the public and place taxation as a source of regional income. Land and Building Tax (PBB) and Land and Building Rights Acquisition Fees (BPHTB) are revenues from the tax sector that have great potential for the regions .

Sales Value of Tax Objects (NJOP) has been used as the basis for the imposition of PBB. The process of determining the NJOP must comply with the provisions of the Fair Market Value (NPW), so the government is not wrong if it hopes that the NJOP is the same as the market value. But in reality the NJOP is often not in accordance with the NPW, this underlies the development of a market price valuation system using the Land Value Zone Map (ZNT). A ZNT map is a map that depicts a geographical zone consisting of a group of tax objects that have one Average Indicated Value (NIR) which is limited by the boundaries of control or ownership of tax objects in one village or sub-district administrative area. Making a ZNT map requires data in the form of land prices based on market values as textual information (Laoh & Ratulangi, 2017).

From the description of the background, this research is focused legal structure in an effort to increase local revenue (PAD) through land value zones (ZNT) in Merauke district. This research aims to find out and analyze the substance of the law in an effort to increase local revenue (PAD) through the land value zone (ZNT) in Merauke Regency.

METHOD RESEARCH

The author in conducting this research uses the type Empirical Juridical research . That is, juridically , discussing problems using legal materials includes both primary law and secondary law, while empirically, it means looking at the facts and facts in the field using primary data obtained from the field. This type of approach is a type of normative juridical approach. This means that the approach by discussing the doctrines or principles and statutory regulations (*statte approach*) related to research.

RESULT AND DISCUSSION

PAD obtained by the local government of Merauke regency is of course regulated in statutory regulations in this case regional legal products such as regional regulations and/or other regulations. The policy of the Regional Government of Merauke Regency to increase PAD through the Land Value Zone with a regulation which is a legal umbrella, namely the Decree of the Merauke Regent. Thus, the legal system in the hierarchy of laws and regulations is of course an individual policy taken by a Regional Head so that the Merauke Regent's Decree has not been regulated properly and correctly as in the formation of statutory regulations. From the decision of the Merauke Regent, it can be seen that there is a legal vacuum both in terms of substance and subjectivity, for example at the time of the Land and Building Rights Acquisition Fee (BPHTB), everyone can manipulate receipts in this way which can harm the local government. Therefore, in order to obtain optimal results, it is necessary to regulate again in Regional Regulations and/or other Regulations

The formation of regional regulations and/or other regulations within the Merauke district government environment is certainly inseparable from the legal system, namely the legal structure, legal substance and legal culture. such as: Merauke Regency Regional Revenue Agency, Merauke Regency National Land Agency and PPAT in the Merauke Regency area.

In order to know the functions of each legal structure, it is deemed necessary to describe the duties and/or working relationships between the legal structures in the formation of regional regulations and/or other regulations as follows:

1. Regional Government of Merauke Regency

In Article 65 paragraph (1) letter d, and paragraph 3 of Law Number 23 of 2014 concerning Regional Government, it is regulated regarding the Duties, Authorities, Obligations and Rights of Regional Heads and Deputy Regional Heads that "Compile and submit draft Regional Regulations concerning APBD, the draft regional regulation on changes to the APBD, and the draft regional regulation on accountability for the implementation of the APBD to the DPRD to be discussed together". The Merauke Regency Regional Government through the Merauke Regency Regional Revenue Agency in an effort to increase Regional Original Income (PAD) of course with various innovations and creativity that is carried out so that PAD can increase in one way, namely creating a legal umbrella through the Land Value Zone in the Merauke regency area. Currently, the Regional Revenue Agency for Merauke Regency has created a scheme for increasing PAD with a policy of issuing a Decree from the Merauke District Head concerning the Determination of Zones for Land Value and Selling Value of Taxable

Objects as the Basis for Imposing Land and Building Tax for several Sub-Districts in Merauke District, Merauke Regency.

The Merauke Regency Regional Revenue Agency is a representation of the Merauke district government, duties and responsibilities as stipulated in Article 4 paragraph (2) letter d, Merauke Regency Regional Regulation Number 7 of 2016 concerning the Formation and Structure of the Merauke Regency Regional Apparatus that " Revenue Agency Regions with Typology A carry out the function of supporting the management of taxes, fees and other regional revenues. To form and/or draw up a Regional Regulation/Regional Head Regulation, especially in Merauke district, as the draft regional regulation made by the Regional Revenue Agency will then be discussed together with the Legal Section of the Merauke Regency Regional Secretariat and then proceed with the Regional People's Representative Council (DPRD) Merauke Regency to approve or ratify in line with Presidential Regulation Number 87 of 2014 concerning Regulations for Implementing Law Number 12 of 2011 concerning Formation of Legislation with the following stages:

- a. Planning Stages;
- b. Stages of Preparation;
- c. Discussion Stages;
- d. Determination/approval stages; and
- e. Stages of Invitation.

In Article 9 paragraph (1) Merauke Regency Regent Regulation Number 56 of 2019 concerning Duties, Functions and Job Descriptions of the Regional Secretariat explains that:

The Legal Department has the task of carrying out studies and/or formulating policy materials, carrying out control and fostering technical administration in the field of law which includes laws and regulations, legal aid, and human rights as well as legal documentation and counseling. This means that each Regional Work Unit (SKPD) that proposes a draft regional regulation (Perda) and/or other regulations for each SKPD, will be brought to the Sedta Legal Section of Merauke Regency for review before being submitted to the Merauke Regency DPRD, which will then be discussed. and then ratified together in accordance with local regulations and/or other regulations for which they are intended. In line with the interview with the Head of the Legal Section of the Regional Secretariat of Merauke Regency, Viktor Kaizepo, SH,.M.Kn on Thursday, April 21, 2022, at 23.45 wit that "every regional regulation and/or other regulations which are regional legal products, of course each SKPD will be submitted however, it must be brought to the Legal Section of the Regional Secretariat for review before being brought to the Merauke Regency DPRD for further discussion and approval. In connection with the Decree of the Merauke Regent regarding the Determination of Land Value Zones and the Selling Value of Taxable Objects as the Basis for Imposing Land and Building Tax for several Sub-Districts at the Merauke Regency District level, of course it is still a stipulation that does not regulate in detail according to the content of the material so that the Head of the Legal Section of the Regional Secretariat Merauke Regency agreed to be reviewed and pushed to make a Regional Regulation concerning Land Value Zones. Thus it is the case, to increase Merauke District Original Revenue (PAD).

Regional Original Revenue (PAD) receipts at the Merauke Regency Regional Revenue Agency are available through several sources including:

- a. Local tax

Based on Law Number 34 of 2000 concerning Amendments to Law Number 8 of 1997 concerning Regional Taxes and Regional Levies, local taxes, hereinafter referred to as taxes, are obligatory contributions issued by individuals or entities to the region

without applicable direct compensation, which used to finance the implementation of local government for regional development.

b. Regional Retribution

Apart from regional taxes, a source of regional income that plays a significant role in contributing to the formation of regional original income (PAD) is regional levies. Regional fees are one type of regional revenue that is collected as payment or direct compensation for services provided by the local government to the community.

c. Proceeds of Regional Owned Companies and Results of Processing of Separated Regional Wealth.

Other revenue (PAD) that occupies an important role after regional taxes and regional levies is the regional government's share of profits/profits of Regional Owned Enterprises (BUMD). The purpose of establishing (BUMD) is in the context of creating jobs or supporting regional economic development after that, BUMD also helps in serving the community and is a source of regional revenue.

d. Other Legal Regional Revenues

The income of a region is derived from regional original income (PAD). Funds sourced from regional original income (PAD) are one of the supporting factors in carrying out regional obligations to finance routine expenditures and regional development costs and are also a tool to put as much money as possible into the regional treasury to support the implementation of regional development and to regulate and improve socio-economic conditions of the service user.

In tune, during an interview with the Head of PBB and BPHTB Regional Revenue Agency for Merauke Regency, Takdir Hamzah, S.Si. M.Sc on Friday 22 April 2022, at 09.00 wit explained that "to increase Merauke Regency's PAD, of course there are several ways to get it, namely PBB and BPHTB, and so far it has been running well as regulations that have been stipulated through Regional Regulations. In connection with the Decree of the Merauke Regent regarding the Determination of Zones for Land Value and Selling Value of Taxable Objects as the Basis for Determining Bami and Building Taxes in several Sub-Districts in the Merauke District, Merauke Regency, it is agreed that it needs to be reviewed to improve Merauke Regency PAD revenue and push for it to become a Regional Regulation". However, the Head of the Merauke Regency Regional Revenue Agency Dra. Mujinur, M.Si on Thursday April 28 2022, at 10.00 wit 's opinion that "it is not agreed that the Merauke Regent's Decree should be pushed into a Regional Regulation but sufficient with the Regent's Regulation and/or Merauke District Head's Regulation".

2. Regional People's Representative Council (DPRD) Merauke Regency

Law Number 22 of 2003 concerning the Composition and Position of the MPR/DPR/DPRD/DPD and Law Number 23 of 2014 concerning Regional Government have given the authority to make Regional Regulations to the Regional House of Representatives as mandated in Chapter 3 Article 77 regarding the Functions of the DPRD, namely the Regency/Municipal DPRD has the functions of Legislation, Budget and Oversight. The legislative function of the DPRD is the function of forming regional regulations with the regional head. The formation of regional regulations as material for legal management at the regional level, in order to realize the needs of the instruments of laws and regulations in carrying out regional government as well as to accommodate the aspirations of the people who develop in the regions. In terms of terminology, the meaning of legislation (*begrip*) is broader than the meaning of regional regulations. Legally, the legislative function is regional legislation which is the function of DPRD Regencies/Cities to form Regional Regulations. Local regulations are one of the sources of law in the Indonesian constitution. Perda also determines the direction of development and

governance in the region, because it provides the basis and limits on how governance should be carried out. Regional regulations have two functions, namely as part of the Legislation and the main basis for formulating government and development policies in the regions so that these two functions are fulfilled . The Regional People's Representative Council (DPRD) through the Chairperson of the Merauke Regency DPRD Ir. Drs. Benny Latumahina during an interview on Monday 18 July 2022, at 10.15 wit explained that " every increase in Regional Original Income (PAD) carried out by the Regional Government is of course always supported, but regulations in increasing Merauke Regency PAD have several sectors not yet regulated such as CPO Palm oil which is carried out by several companies engaged in the plantation sector and several other companies has not been regulated in a legal product, in this case regional regulations (Perda) and/or Merauke Regency Regional Head Regulations which are the legal basis for increasing PAD. There is a lot of potential in Merauke Regency, but it needs to be addressed and the Merauke Regency DPRD's function as oversight has not been optimal so that recently Merauke Regency's PAD has not been on target. Therefore, the authority granted by the Constitution to the regional government and the Merauke Regency DPRD in forming regional regulations, the DPRD hereby encourages the Merauke Regency Regional Government to make regulations in the form of Regional Regulations, especially specifically Regional Regulations regarding Land Value Zones so that they can be regulated even better and of course involve the community in participating in the formation of a statutory regulation" . In line with the interview with the Head of Bookkeeping, Billing and Regional Treasury of the Merauke Regency Regional Revenue Agency Katarina Rumasewu, S.Sos on Friday 10 June 2022, at 14.00 wit , explained in accordance with the duties of the Merauke Regency Regional Revenue Agency that " Regional Own Revenue (PAD) Merauke Regency in general fell drastically, apart from Regional Taxes and Regional Retribution. Therefore, to increase Merauke Regency's PAD, it is necessary to push for a regional regulation (Perda) regarding Land Value Zones so that it can be regulated later to increase Merauke Regency's PAD ”.

3. Merauke Regency National Land Agency

Land Agency (BPN) is a non-departmental government agency led by the Head of the National Land Agency. Based on Article 3 of Presidential Regulation Number 20 of 2015, one of the functions of the National Land Agency is to formulate and implement land valuation policies at the central, provincial and district/city levels spread throughout Indonesia.

To implement laws and regulations by the Merauke Regency National Land Agency and support local government programs, one of them is the mapping of Land Value Zones (ZNT). Stages of Establishment of Land Value Zone mapping are as follows:

- a. Preparation;
- b. Initial Zone Creation;
- c. Survey;
- d. Data entry;
- e. Calculations and Analysis;
- f. Data processing; and
- g. Reporting.

During an interview , the Head of the Office of the Merauke Regency National Land Agency Pieter T. Waromi, S.Si on Tuesday, June 7 2022 at 12.00 wit , explained that " The legal basis for establishing Land Values is the Agrarian and Spatial Planning Regulations/National Land Agency Number 8 of 2015 concerning Organization and Work Procedure of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (BPN). The purpose of mapping the Land Value Zone (ZNT) is to obtain Non-Tax State

Revenue (PNBP) within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency and to increase revenue from Local Own Revenue (PAD) for the local government of Merauke Regency. From the Merauke Regency National Land Agency, it strongly supports the increase in Locally Own Revenue (PAD) with the Merauke Regent's Decree on the Determination of Zones for Land Value and Selling Value of Tax Objects as the Basis for Imposing Land and Building Tax in several Sub-Districts at the Merauke Regency District level, it needs to be reviewed, and we are pushing for this to be made into a regional regulation (PERDA) because once a regional regulation has been made, it can be regulated in terms of content so that the cooperative relationship between the Regional Revenue Agency of Merauke Regency and the Land Deed Making Officer is properly regulated. It was also explained that the Land Value Zones for the benefit of each area were made by the National Land Agency, especially for the Merauke Regency area, depending on the Merauke district government, in this case the Merauke Regency Regional Revenue Agency, to involve the Merauke Regency National Land Agency to cooperate in making the mapping of zones. Land Value. With the existence of a Land Value Zone Regulation, it will reduce legal actions carried out by both unscrupulous people and agencies/institutions authorized by the state and can be detrimental to the state and/or the local government itself.

4. Notary and PPAT (Land Deed Making Official)

Every legal subject (person or legal entity) to obtain Land and Building Rights Acquisition Fees (BPHTB), BPHTB management, namely the Merauke Regency Regional Revenue Agency which is inseparable from the Land Deed Making Officer (PPAT) which has been regulated in laws and regulations .

Making Land Deeds explains that: authentic deeds regarding certain legal actions regarding land rights or ownership rights for Compensation for Flats.

The main duties and authorities of the PPAT relating to BPHTB are regulated in Article 2 paragraph (1) and paragraph (2) of the Government Regulation of the Republic of Indonesia Number 37 of 1998 concerning Position Regulations for Land Deed Making Officers explaining that:

- a. The main task of the PPAT is to carry out part of the land registration activities by drawing up deeds as evidence that certain legal actions have been taken regarding land rights or ownership rights to flats, which will be used as the basis for the registration of changes to land registration data resulting from said legal action.
- b. The legal actions referred to in paragraph (1) are as follows:
 - 1) Buying and selling;
 - 2) Exchange;
 - 3) Grants;
 - 4) Entry into the company (inbreng);
 - 5) Distribution of joint rights;
 - 6) The granting of building use rights/use rights over land rights Owned by;
 - 7) Granting Mortgage Rights;
 - 8) Authorization to impose Mortgage Right.

In connection with the interview with the Land Deed Official (PPAT) Dr. H. Ahmad Ali Muddun, SH,.M.Kn on Tuesday April 26 2022, at 11.30 wit , explained that " the authority that has been given by law, where there is a cooperative relationship between the Merauke Regency National Land Agency and the Revenue Agency In essence, the Merauke Regency area as a Land Deed Making Officer (PPAT) always supports the Merauke Regency regional government to increase Local Own Revenue (PAD) for regional progress and people's welfare. The Land Value Zone (ZNT) is currently known only in the form of a Merauke Regent Decree which is stipulation in nature in the sense

that it is not regulated in a comprehensive manner so that it is seen that there is still a legal vacuum here and it can also be when the community is conducting transactions in the form of land, of course it can also be engineered which can harm the government area. Therefore, the government can review and make regional regulations so that the role of the PPAT in the provisions that will be stipulated in the contents of the material later can act more broadly and assist local governments by facilitating the process of receiving regional income through Land and Building Rights Acquisition Fees (BPHTB)".

In tune with that, at a different time and in a different office the author conducted an interview with another Land Deed Official (PPAT), namely Rini Widyanti, SH, M.Kn on Wednesday 13 July 2022, at 09.00 wit, explaining that " Regent's Decree Merauke relating to the Determination of Land Value Zones and the Selling Value of Tax Objects as the Basis for Imposing Land and Building Tax for several Sub-Districts and/or Decrees/Circular Letters or the like issued relating to Land Value Zones needs to be reviewed because there is still a legal vacuum. Land and Building Rights Acquisition Fees (BPHTB) which were obtained by the community when processing through the Merauke Regency Regional Revenue Agency, there were indications that receipts were tampered with as one of the conditions for obtaining BPHTB. PPAT always supports the increase in Merauke Regency's PAD, by mapping the Land Value Zones PPAT encourages the change from the Merauke Regent's Decree relating to the Land Value Zone (ZNT) into a regional regulation that can regulate in detail which then involves various elements so that local regulations that formed can be allocated according to the needs of the community and the regional government of Merauke Regency".

CONCLUSION

The Legal Structure in an effort to increase Regional Original Income (PAD) through the Land Value Zone (ZNT) in Merauke Regency, namely the active role of the Regional Government and the Merauke Regency DPRD and is inseparable from other entities such as the Merauke Regency National Land Agency and Land Deed Officials (PPAT)). In order to realize quality and directed legal substance, it is certain that the roles of institutions/agencies support each other so that what is targeted is in accordance with reality. The legal substance here is a regional legal product that will be formed in the form of a Regional Regulation and/or a Merauke Regency Regional Head Regulation.

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