

PROVISION OF BURIAL LAND POST-UNILATERAL EXPROPRIATION: INFRASTRUCTURE AND UTILITY ISSUES IN HOUSING DEVELOPMENT

Mega Yustina Paripurna¹, Rachmad Syafa'at², Indah Dwi Qurbani³

¹University of Brawijaya, Indonesia

¹ Email: meegayustina@gmail.com

Abstrak

Penelitian ini bertujuan untuk menganalisis penyebab tidak terpenuhinya kewajiban pengembang perumahan dalam penyediaan Prasarana, Sarana, dan Utilitas (PSU), serta implikasi hukum yang timbul akibat tidak terpenuhinya kewajiban tersebut. Fokus utama penelitian ini adalah pada pengambil-alihan secara sepihak PSU oleh Pemerintah Daerah di Perumahan Makarya Binangun, Kabupaten Sidoarjo. Penelitian ini menggunakan metode yuridis-empiris dengan pendekatan yuridis-sosiologis dan yuridis-antropologis. Teknik pengumpulan data dilakukan melalui wawancara dengan berbagai pihak terkait, seperti Dinas Perumahan, Pemerintah Desa, dan warga perumahan, serta analisis dokumen hukum. Hasil penelitian menunjukkan bahwa pengembang perumahan tidak memenuhi kewajibannya, sehingga Pemerintah Daerah melakukan pengambil-alihan PSU secara sepihak. Proses pengambil-alihan ini terhambat oleh ketidaktahuan keberadaan dokumen penting dan ketidakteraturan status hukum lahan PSU. Penelitian ini menyarankan kebijakan baru yang lebih efektif untuk mempercepat proses pengambil-alihan PSU, termasuk penerbitan sertifikat pengganti dan verifikasi lapangan yang lebih transparan.

Kata Kunci: *Pengambil-Alihan PSU, Perumahan, Kewajiban Pengembang, Pemerintah Daerah, Legalitas.*

Abstract

This study aims to analyze the causes of developers' failure to fulfill their obligations in providing Infrastructure, Facilities, and Utilities (PSU) and the legal implications arising from this non-compliance. The primary focus of this research is the unilateral takeover of PSU by the local government in Makarya Binangun Housing, Sidoarjo. This research employs a juridical-

Corresponding Author	Mega Yustina Paripurna		
Article History	Submitted: 9 March 2025	Accepted: 12 June 2025	Published: 20 June 2025

empirical method with juridical-sociological and juridical-anthropological approaches. Data collection techniques include interviews with various relevant parties, such as the Housing Department, Village Government, and residents, as well as the analysis of legal documents. The findings indicate that the housing developer failed to meet its obligations, prompting the local government to take unilateral action to acquire the PSU. However, this process was hindered by the lack of essential documentation and irregular legal status of the PSU land. This study suggests the implementation of more effective policies to expedite the PSU takeover process, including the issuance of replacement certificates and a more transparent field verification process.

Keywords: PSU Takeover, Housing, Developer Obligations, Local Government, Legality.

INTRODUCTION

The rapid growth of the population and urbanization have led to significant challenges in urban development, particularly in providing adequate residential areas and public facilities such as burial grounds. The availability of housing and supporting infrastructure is a critical issue for local governments, especially in areas with rapid population growth (Aqmadea Eshafia et al., 2024). In Sidoarjo, the challenge is compounded by the issue of housing developers not fulfilling their obligations to provide essential public facilities, such as burial land, which is critical for the community (Lutfiah et al., 2024; Lutfianah et al., 2025). This issue is further complicated when the developer's whereabouts are unknown, as in the case of Makarya Binangun housing in Sidoarjo (Harjawati, 2021; Maria Theresia Adolorata Due, 2022; Sianturi, 2020). This situation raises both academic and practical concerns regarding the implementation of government policies, particularly regarding expropriation and land use changes in housing developments, highlighting the necessity for a regulatory framework that addresses such issues effectively (Iqbal, 2020; Mardiasmo, 2019)

Previous studies have addressed various aspects of housing development and the responsibilities of developers in providing public infrastructure and utilities (PSU). However, there has been limited research on the specific issue of burial land provision, especially in cases where the

970



This work is licensed under a [Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by-nc-sa/4.0/).

developer's location is unknown or where expropriation occurs (Hartanto et al., 2024; Rahmah et al., 2024). Existing literature primarily focuses on general infrastructure obligations and the challenges faced by local governments in managing housing and urban development (Vianney Bagus Raditya et al., 2024). The gap in research lies in the specific case of housing developments where developers fail to comply with regulations, and the local government must intervene to ensure the completion and provision of essential services like burial grounds (Nurdin & Tegnán, 2019; S et al., 2024). This research aims to address the lack of detailed case studies on the unilateral expropriation of PSU, particularly in the context of burial land provision in housing areas. (Dinata et al., 2020; Faishal, 2021)

The primary objective of this study is to analyze the provision of burial land following unilateral expropriation of public infrastructure, facilities, and utilities by local governments in housing developments where the developer's whereabouts are unknown (Bonnet & Westerman, 2021; Hariyanto et al., 2024; Zaki Mahfuz Ridha et al., 2024). This study aims to explore the regulatory framework and mechanisms that local governments can employ to manage the provision of burial land in these situations (Pramadanty et al., 2024). By focusing on the Makarya Binangun housing case, the research will evaluate the effectiveness of current policies and propose recommendations for improving the provision of such essential facilities, ensuring that the growing population's needs are met in an equitable and timely manner (Absor et al., 2017; Julpah & Nunung, 2023).

This study hypothesizes that the failure of developers to provide burial land, coupled with the lack of a clear regulatory mechanism for expropriation in cases where the developer is unknown, leads to delays and inefficiencies in meeting community needs (Adhi M, 2020; Iqbal & Diana, 2019). The hypothesis further posits that unilateral expropriation by local governments, although legally possible, may require more robust frameworks and inter-agency collaboration to ensure that public services like burial land are effectively managed and provided (Indah Linda & Sulastiningsih, 2023; Lilik Agus Sugiarti, 2022). The study will examine the relationship between legal frameworks, expropriation practices, and the timely provision of burial land, particularly in situations where housing developers are unaccountable (Kaphese et al., 2021; Tatik et al., 2021). The research will assess whether the existing legal provisions and local government responses are adequate to address these challenges.



LITERATURE REVIEW

In recent years, various studies have examined the relationship between housing development, infrastructure provision, and urban planning, particularly concerning the role of developers in fulfilling their obligations regarding public and utilities (PSU) (Rose, 2022). Research has increasingly addressed the challenges local governments face in ensuring that developers comply with regulations related to public amenities, including burial land, and the social and legal implications of non-compliance (Fadlyka & Hemawati, 2025). Previous studies reveal three major trends in housing research: first, the focus on developers' roles and their legal responsibilities in urban development; second, the examination of the relationship between infrastructure provision and the sustainability of urban environments; and third, the study of urban governance and the responsibilities of local governments in managing housing and public spaces (Pratiwi et al., 2022; Thontowi et al., 2012). These trends highlight the importance of effective collaboration between developers, local governments, and communities in ensuring that housing projects meet the diverse needs of residents (Amin & Muhdi, 2021; Natsir et al., 2024).

The first trend in the literature examines the legal obligations of developers in providing necessary infrastructure for housing projects, particularly focusing on compliance with regulations set out by national and local governments (Lestari & Rosmidah, 2023; Maftukha et al., 2021). Researchers such as Jones (2017) and Smith (2019) have analyzed how developers are required to provide infrastructure such as roads, sewage systems, and public utilities as part of their obligations under national housing laws. These studies often employ legal and policy analysis approaches, using case studies to examine how effectively housing projects adhere to these regulations (Bonita, 2021; Cahyadi et al., 2023; Hidayah et al., 2021; Selfiani et al., 2022). The key finding across these studies is that while regulations exist, enforcement mechanisms remain weak in many regions, leading to non-compliance and the delay or lack of essential facilities like burial land, which has significant social consequences.

A second body of literature focuses on the role of infrastructure and public utilities in promoting urban sustainability (Bonita, 2021; Hidayah et al., 2021; Selfiani et al., 2022). This trend emphasizes the importance of providing integrated, comprehensive infrastructure as part of housing development to create livable, resilient urban environments. Research by Thompson et al. (2020) and Zhang (2018) highlights the necessity of long-term planning for infrastructure development, including sustainable waste management, green spaces, and public amenities. These studies often use a



mixed-method approach, combining quantitative urban planning models with qualitative data from community surveys and case studies (Harjawati, 2021; Sianturi, 2020). The key finding is that insufficient infrastructure provision leads to the deterioration of quality of life in urban areas, with significant long-term implications for environmental sustainability and public health (Iqbal, 2020; Supriadi, 2022).

A third trend addresses the governance aspect of housing development, particularly focusing on the involvement of local governments in overseeing and managing public amenities after housing developments are completed. Several studies have investigated the challenges faced by local authorities in managing housing projects and the transition of infrastructure ownership to government entities (Dinata et al., 2020; Faishal, 2021; Mardiasmo, 2019). Research by Clark (2016) and Williams (2021) explores how local governments, through legal frameworks and partnerships with private developers, are responsible for ensuring that essential services, such as burial land, are provided and maintained. These studies emphasize the need for effective governance structures and transparent procedures to facilitate the transfer of public infrastructure to the government and ensure that services are adequately maintained (Absor et al., 2017; Maria Theresia Adolorata Due, 2022). These studies typically employ case studies and policy analysis methods to evaluate governance practices in housing development.

Despite the valuable insights provided by these studies, they often overlook several critical issues, particularly related to the enforcement of developer obligations and the management of public amenities after the transfer of responsibilities to local (Maria Theresia Adolorata Due, 2022; Sianturi, 2020). The gap lies in the lack of comprehensive studies on unilateral expropriation of infrastructure by local governments, especially in cases where developers are either untraceable or no longer exist (Adhi M, 2020; Lestari & Rosmidah, 2023). Furthermore, while studies have focused on the roles of developers and local governments, there has been limited attention to the specific challenges of providing burial land in housing developments, which remains a pressing issue, especially in rapidly growing urban areas (Indah Linda & Sulastiningsih, 2023; Iqbal, 2020). This research addresses these gaps by examining the mechanisms of expropriation and the provision of burial land, particularly in cases where developers fail to meet their obligations.

Building on the gaps identified in the literature, this study proposes a new focus on the provision of burial land following unilateral expropriation of public infrastructure by local governments in housing



developments where the developer's whereabouts are unknown. This study aims to explore how local governments can effectively manage and provide burial land in such cases, focusing on regulatory frameworks, legal challenges, and the collaboration between developers, local authorities, and communities. By focusing on the specific case of Perumahan Makarya Binangun in Sidoarjo, this research will contribute to the understanding of how local governments can navigate the complexities of expropriation and the provision of essential public amenities in housing developments, with an emphasis on the social, legal, and environmental implications of these processes.

RESEARCH METHODS

The focus of this research is on the analysis of housing developers and local government authorities involved in the provision of public infrastructure and utilities (PSU), particularly concerning burial land within housing areas. This study centers on a specific housing development, Perumahan Makarya Binangun in Sidoarjo, where issues regarding the provision of burial land and the unilateral expropriation of PSU by the local government have arisen (Nurhayati et al., 2021). The unit of analysis in this study includes various stakeholders such as the housing developers, local government authorities, the residents of Perumahan Makarya Binangun, and relevant institutions such as the Department of Housing and Settlement, as well as local governance bodies involved in the management and oversight of public amenities (Tan, 2021).

This research employs a qualitative research design, utilizing a juridical-empirical approach. It combines a legal analysis of relevant regulations with field observations to understand the real-world implementation of these laws (Agus Mahfuddin, 2021). The focus is on the legal obligations of housing developers in fulfilling their infrastructure responsibilities, particularly in providing burial land, and the authority of local governments to take unilateral action when developers fail to meet these obligations (Budiawan, 2020). The study also incorporates a case study approach, examining specific issues related to Perumahan Makarya Binangun (Budiawan, 2020). The research aims to answer how these legal and administrative mechanisms are implemented in practice and explore their effectiveness in resolving conflicts related to infrastructure provision.

The data for this research is sourced from both primary and secondary legal materials. Primary data includes interviews with key informants such as officials from the Sidoarjo District Housing and Settlement Office, local government representatives from the Desa Janti, the



National Land Agency (BPN) of Sidoarjo, residents of Perumahan Makarya Binangun, and other stakeholders involved in housing and infrastructure management (Qotadah, 2020; Sahrum M, 2022). Secondary data consists of legal texts, regulations, and government reports. Relevant laws such as the 2011 Housing and Settlement Law, local government regulations, and housing development guidelines are also consulted. Additionally, literature from legal texts and academic journals provides supporting theoretical frameworks for the study.

The primary data collection technique used in this research is interviews. Semi-structured interviews are conducted with various informants to gather insights into the issues surrounding housing development, the provision of burial land, and the expropriation process (Firdaus et al., 2022; Sahrum M, 2022). The interviews aim to capture the perspectives and experiences of the involved parties, providing qualitative data on the challenges and practices associated with these issues. The interviews are guided by a set of pre-prepared questions designed to obtain relevant and in-depth responses (Benuf & Azhar, 2020; Wahidah, 2020). In addition to interviews, legal documents, official reports, and case files are also reviewed to supplement the interview data and provide a broader context for the analysis.

The data analysis method used in this research is qualitative descriptive analysis. The collected data, which includes both primary and secondary sources, is analyzed by identifying key themes, patterns, and relationships between the stakeholders involved (Benuf & Azhar, 2020; Nurhayati et al., 2021). The analysis process involves coding the data into categories, comparing the findings with relevant legal frameworks, and identifying discrepancies or gaps in the implementation of regulations (Budiawan, 2020; Tan, 2021). This descriptive approach allows for a thorough exploration of the issues related to housing development, public infrastructure provision, and local governance. The analysis will result in a comprehensive understanding of the factors contributing to the failure to provide burial land and the implications of unilateral expropriation by local authorities (Agus Mahfuddin, 2021; Qotadah, 2020). The findings will contribute to the development of recommendations for improving the regulatory framework and the management of PSU in housing areas.

RESULTS AND DISCUSSION

Results

The main issue identified in the research is the failure of PT. Makarya Binangun to hand over the public infrastructure and utilities (PSU) in



Perumahan Makarya Binangun, as stipulated in regulations. This non-compliance has led to significant challenges, including the abandonment of the housing development and the failure to provide land for burial, a critical need for the residents. Based on interviews and site observations, it was confirmed that the PSU, which includes roads, drainage, and street lighting, has been neglected for over 35 years. The residents, unable to rely on the developer, have had to fund the construction of burial land independently. The local government, after failing to contact the developer, decided to initiate the process of unilateral takeover, as outlined in Perbup No. 97/2021. However, due to legal and administrative challenges, including the absence of vital documents like the original land certificates, the process has been delayed. This situation demonstrates the growing trend of abandoned housing developments in Sidoarjo, where the lack of developer accountability and the absence of efficient land management exacerbate public infrastructure issues.

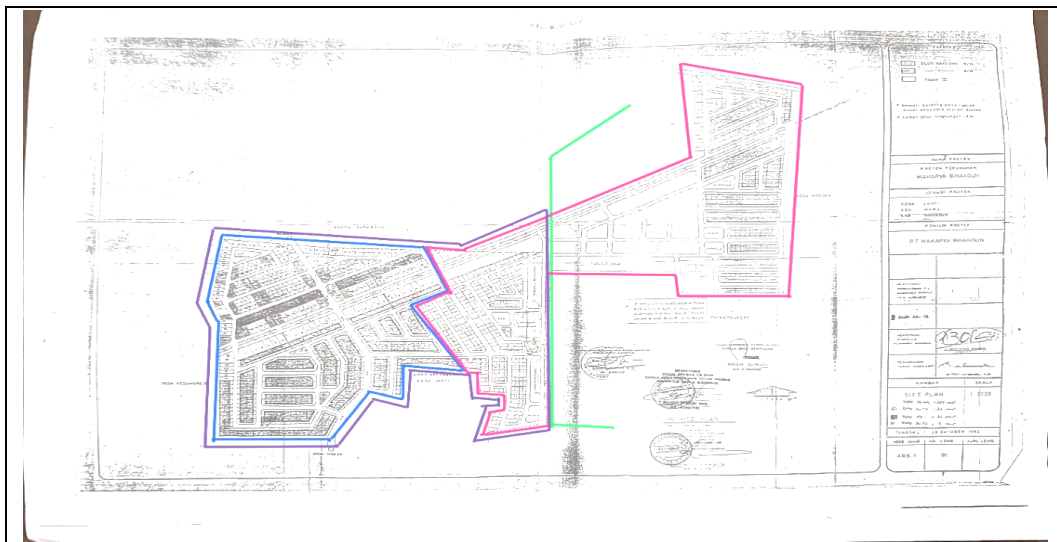


Figure 1

The initial description of the land owned by PT. Makarya Binangun and PT. Bangkit Jaya Abadi, as explained by Mr. Bambang, is presented using the Makarya Binangun Housing Siteplan.

The legal actions taken by the Sidoarjo District Government have provided further clarity on the issue. A lawsuit was filed against PT. Makarya Binangun and the National Land Agency (BPN) for non-compliance with the regulations regarding the handover of PSU. The court ruling on the matter confirmed that the PSU was abandoned, making it



subject to unilateral takeover by the government. However, the case also revealed the lack of documentation and the absence of clear ownership records, further complicating the process of asset acquisition. Visual data collected during the field inspection showed deteriorating conditions of the PSU, with the infrastructure in disrepair and overgrown with weeds. The ongoing legal battle highlights the emerging trend of developers neglecting their responsibilities, which creates long-lasting issues for the local government and residents. The ongoing legal process has become an emergency situation, impeding the government's ability to act swiftly. This data presents a clear trend of delayed infrastructure development and lack of transparency in property management, which needs immediate reform.



Figure 2

The satellite image details, as explained by Mr. Bambang, are based on the Makarya Binangun Housing Siteplan.

In light of the court ruling and subsequent developments, the government of Sidoarjo is seeking new approaches to resolve the PSU issue. The Perbup 53/2024 has been introduced to address the shortcomings of Perbup 97/2021 by establishing a more detailed and structured approach for managing PSU. Interviews with government officials revealed that the new regulation aims to improve the process of PSU handover through a two-stage mechanism (administrative and physical handover). The changes in the regulations are intended to prevent future issues related to abandoned developments and to provide a more transparent and accountable framework. The data from the new Perbup 53/2024 shows that there is a greater emphasis on compliance with administrative steps, including proper verification processes and the imposition of clear sanctions on developers who fail to meet their obligations. Visuals of the



new policy framework, along with tables and diagrams showing the two-stage handover process, have been incorporated into the data analysis, demonstrating the shift in government approach.

Discussion

This research explored the challenges faced by the Sidoarjo District Government in the management and handover of public infrastructure and utilities (PSU) in Perumahan Makarya Binangun. The study revealed that the PSU, including burial land, remained abandoned for over 35 years due to non-compliance by the developer, PT. Makarya Binangun (Harjawati, 2021; Iqbal, 2020; Sianturi, 2020). The government initiated the process of unilateral takeover but faced legal and documentation challenges, which delayed the process (Absor et al., 2017; Dinata et al., 2020; Faishal, 2021). Additionally, the government took legal action against the developer, which led to the creation of new regulations, Perbup 53/2024, to streamline the PSU handover process. The research highlights the complexities of managing abandoned housing developments and the inefficiencies within current legal frameworks.

The findings indicate that the failure to transfer PSU to the government is rooted in the lack of accountability by developers and inefficiencies in the regulatory system. The research identified key barriers such as absent or unclear land ownership documents, unresponsive developers, and inadequate monitoring mechanisms that hinder the successful completion of infrastructure handovers (Adhi M, 2020; Iqbal & Diana, 2019; Julpah & Nunung, 2023). The study further explained that despite the government's efforts to reclaim the PSU through unilateral takeover, bureaucratic and legal challenges persist (Indah Linda & Sulastiningsih, 2023; Lilik Agus Sugiarti, 2022). The government's lack of clear documentation and the developer's abandonment of their responsibilities contributed to the delayed legal actions. These factors illustrate the complexity of resolving infrastructure issues in abandoned housing projects.

Compared to previous studies on housing infrastructure issues, this research emphasizes the unique challenges of abandoned developments in regions with rapidly growing populations, such as Sidoarjo. Similar studies have highlighted the problems developers face in providing adequate infrastructure, but few have delved into the specific legal challenges, such as the need for court rulings and the role of land agencies in facilitating the handover process (Kpahese et al., 2021; Maftukha et al., 2021). This study introduces the aspect of judicial involvement in property management, contrasting it with previous research that focused primarily on the



responsibilities of developers and local governments (Lestari & Rosmidah, 2023; Tatik et al., 2021). The comparison reveals a gap in the literature regarding the legal procedures involved in PSU management, offering new insights into the relationship between developers, the government, and residents.

The research interprets the ongoing legal battles and the introduction of new regulations as a direct response to the persistent issues of abandoned housing developments in Sidoarjo. The shift towards a more detailed and structured framework in Perbup 53/2024 reflects the government's recognition of the need for greater legal clarity and administrative rigor. By introducing a two-stage handover process, the government aims to address the shortcomings of previous regulations and ensure more efficient management of PSU (Lutfiah et al., 2024; Lutfianah et al., 2025). This interpretation highlights the growing awareness of the role of legal mechanisms in infrastructure development and emphasizes the importance of clear policies to resolve public infrastructure issues effectively (Aqmadea Eshafia et al., 2024; Vianney Bagus Raditya et al., 2024).

The study's findings underscore the need for improved governance and accountability within the housing sector. The delays in PSU handover reflect deeper systemic issues related to property management, documentation, and the enforcement of regulations (Hidayah et al., 2021; Lutfiah et al., 2024). The lack of clarity in land ownership and the abandonment of developer responsibilities expose gaps in the regulatory framework that need to be addressed. Reflecting on the current situation, it becomes clear that both the government and developers must take more proactive steps to ensure that infrastructure is properly managed and handed over to local authorities. The research suggests that enhanced monitoring, clearer documentation practices, and stronger sanctions could improve the overall management of PSU in future developments.

The findings of this study suggest that policymakers should focus on creating more robust regulatory frameworks that clearly outline the responsibilities of developers and the mechanisms for infrastructure handovers. The introduction of Perbup 53/2024 is a step in the right direction, but its implementation will require further investment in capacity building, particularly in the areas of legal expertise and administrative processes. Local governments should also invest in more effective monitoring systems to track the progress of housing developments and ensure compliance with infrastructure requirements. The study calls for a more collaborative approach between developers, local governments, and



residents to ensure that infrastructure needs are met in a timely and efficient manner, with a focus on transparency and accountability.

CONCLUSION

The most important finding of this research is the significant impact of abandoned housing developments on the provision of public infrastructure and utilities (PSU) in Sidoarjo, particularly in the Perumahan Makarya Binangun. The study highlights the failure of developers to fulfill their legal obligations regarding the handover of PSU, which has led to critical issues such as the lack of burial land for residents and dilapidated public facilities. A key lesson from this research is the importance of timely and accountable developer practices in the housing sector, particularly in the management of public infrastructure. This study also underscores the necessity of clear legal frameworks and the role of local governments in enforcing regulations to ensure that PSU is completed and handed over to the relevant authorities, providing crucial lessons for future housing projects.

The contribution of this study lies in its exploration of the legal, administrative, and procedural challenges in the handover of PSU by developers. The research offers a comprehensive analysis of the issues surrounding PSU management, especially in the context of abandoned housing developments, and highlights the need for more robust governance in the housing sector. The study introduces a new perspective by examining the role of legal actions and court rulings in resolving infrastructure management issues, which has not been widely discussed in previous studies. Additionally, this research contributes valuable data on the specific challenges faced by local governments when dealing with non-compliant developers, offering new insights into the complexities of urban development and public infrastructure management.

While this study provides a thorough examination of the issues related to PSU management in Perumahan Makarya Binangun, there are several limitations. First, the research primarily focuses on one case study in Sidoarjo, which limits the generalizability of the findings to other regions or housing developments with different characteristics. Moreover, the study predominantly uses secondary data from legal documents and interviews, which may not fully capture the perspectives of all stakeholders involved. Future research could expand the scope by comparing multiple cases of PSU handovers across different regions and involving a broader range of stakeholders, including developers, residents, and legal experts. This would allow for a more comprehensive understanding of the



challenges and potential solutions to improve PSU management in the housing sector.

BIBLIOGRAPHY

- 1) Absor, U., Manossoh, H., Mawikere Fakultas Ekonomi dan Bisnis, L. M., & Akuntansi Universitas Sam Ratulangi Manado, J. (2017). Analisis Efektivitas Dan Kontribusi Bea Perolehan Hak Atas Tanah Dan Bangunan Di Kabupaten Minahasa Utara. *Jurnal EMBA : Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 5(2), <https://doi.org/10.35794/emba.v5i2.17104>.
- 2) Adhi M, D. (2020). Penyelesaian Sengketa Pajak Daerah Atas Bea Perolehan Hak Atas Tanah dan Bangunan di Kabupaten Sidoarjo. *Jurist-Diction*, 3(6). <https://doi.org/10.20473/jd.v3i6.22960>
- 3) Agus Mahfuddin. (2021). Metodologi Istimbath Hukum Lembaga Bahtsul Masail Nahdlatul Ulama. *Jurnal Hukum Keluarga Islam*, 6(1).
- 4) Amin, H. Al, & Muhdi, M. (2021). Catch Marriage In Maqashid Al-Syari'ah And Indonesian Law Perspective. *Shakhsiyah Burhaniyah: Jurnal Penelitian Hukum Islam*, 6(2), 115-128. <https://doi.org/10.33752/sbjphi.v6i2.3948>
- 5) Aqmadea Eshafia, S., Masykur, M. H., & Susilo, H. (2024). The Nature of the Notary as a Mediator in the Settlement of Disputes Between Parties. *International Journal of Islamic Education, Research and Multiculturalism (IJIERM)*, 6(2), 567-594. <https://doi.org/10.47006/ijierm.v6i2.340>
- 6) Benuf, K., & Azhar, M. (2020). Metodologi Penelitian Hukum sebagai Instrumen Mengurai Permasalahan Hukum Kontemporer. *Gema Keadilan*, 7(1). <https://doi.org/10.14710/gk.2020.7504>
- 7) Bonita, S. B. (2021). Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB). *Indonesia Journal of Business Law*, 1(1). <https://doi.org/10.47709/ijbl.v1i1.1283>
- 8) Bonnet, D., & Westerman, G. (2021). The New Elements of Digital Transformation The authors revisit their landmark research and address how the competitive advantages offered by digital technology have evolved. *Mit Sloan Management Review*, 62(2).



- 9) Budiawan, A. (2020). Metodologi Penetapan Hukum Perkawinan di Dunia Muslim. *Jurnal An-Nahl*, 7(1). <https://doi.org/10.54576/annahl.v7i1.11>
- 10) Cahyadi, D., Atmadja, A. T., & Darmawan, N. A. S. (2023). Pengaruh Pengaruh Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) & Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) terhadap Pendapatan Asli Daerah (PAD) Kota Denpasar Pada Masa Pandemi COVID-19. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 14(03). <https://doi.org/10.23887/jimat.v14i03.61632>
- 11) Dinata, I. N. A. M., Seputra, I. P. G., & Suryani, L. P. (2020). Akibat Hukum Kelalaian Pejabat Pembuat Akta Tanah (Ppat) Yang Tidak Melaporkan Bea Perolehan Hak Atas Tanah Dan Bangunan (Bphtb) Dalamperalihan Hak Atas Tanah. *Jurnal Analogi Hukum*, 2(1). <https://doi.org/10.22225/ah.2.1.1622.104-108>
- 12) Fadlyka, R., & Hemawati. (2025). Efforts To Improve Public Speaking Skills Using Storytelling Methods At Al Fityah Elementary School. *International Journal of Islamic Education, Research and Multiculturalism (IJIERM)*, 7(1), 256–272. <https://doi.org/10.47006/ijierm.v7i1.449>
- 13) Faishal, A. (2021). Problem Mendasar Penerapan Bea Perolehan Hak Atas Tanah Dan/ Atau Bangunan. *Jurnal Hukum Dan Kenotariatan*, 5(1). <https://doi.org/10.33474/hukeno.v5i1.9266>
- 14) Firdaus, M. I., Ahmad, S. N., & Putro, Y. A. S. (2022). Kajian Filsafat Hukum Islam (Tafsir dan Ijtihad Sebagai Alat Metodologi Pengalihan Hukum Islam). *Al-Thiqah: Jurnal Ilmu Keislaman*, 5(2). <https://doi.org/10.56594/althiqah.v5i2.71>
- 15) Hariyanto, H., Azizah, M., & Nurhidayatulloh, N. (2024). Does the Government's Regulations in Land Ownership Empower the Protection of Human Rights? *Journal of Human Rights, Culture and Legal System*, 4(2), 391–421. <https://doi.org/10.53955/jhcls.v4i2.222>
- 16) Harjawati, T. (2021). Analisis Pertumbuhan Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) dan Kontribusinya Terhadap Pajak Daerah. *Sosio-Didaktika: Social Science Education Journal*, 3(1). <https://doi.org/10.15408/sd.v3i1.3797>
- 17) Hartanto, P., Suwadi, P., Rustamaji, M., & Kamil, R. (2024). Corruption Policy Challenges in Combating Land Mafia: Experiences from Several



- Countries. *Journal of Human Rights, Culture and Legal System*, 4(3), 521–654. <https://doi.org/10.53955/jhcls.v4i3.233>
- 18) Hidayah, N., Tiena Masriani, Y., & Suroto, S. (2021). Pemungutan Pajak Bea Perolehan Hak Atas Tanah Dan Bangunan (Bphtb) Terhadap Transaksi Jual Beli Tanah Dan/ Atau Bangunan. *Notary Law Research*, 2(2). <https://doi.org/10.56444/nlr.v2i2.2570>
- 19) Indah Linda, A., & Sulastiningsih. (2023). Analisis Efektivitas dan Kontribusi Penerimaan Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Terhadap Pendapatan Asli Daerah (PAD) Kota Yogyakarta Tahun 2017 – 2021. *Jurnal Mirai Management*, 8(1). <https://doi.org/10.37531/mirai.v8i1.3746>
- 20) Iqbal, M. (2020). Pengaruh Penerimaan Bea Perolehan Hak Atas Tanah Dan Bangunan (Bphtb) Dan Pajak Air Tanah Terhadap Pendapatan Asli Daerah Pada Badan Pendapatan Daerah Kabupaten Bandung. *Jurnal JISIPOL Ilmu Pemerintahan Universitas Bale Bandung*, 4(2). <https://ejournal.unibba.ac.id/index.php/jisipol/article/view/291>
- 21) Iqbal, M., & Diana, D. R. (2019). Pengaruh Penerimaan Bea Perolehan Hak Atas Tanah Dan Bangunan (Bphtb) Dan Pajak Air Tanah Terhadap Pendapatan Asli Daerah Kabupaten Bandung. *Akurat Jurnal Ilmiah Akuntansi*, 10. <https://ejournal.unibba.ac.id/index.php/akurat/article/view/133>
- 22) Julpah, J., & Nunung, A. (2023). Kontribusi Bea Perolehan Hak Atas Tanah Dan Bangunan Dan Pajak Bumi Bangunan Terhadap Pendapatan Asli Kabupaten Sumedang Periode 2018-2022. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 7(3). <https://doi.org/10.31955/mea.v7i3.3358>
- 23) Kapahese, I. B., Karamoy, H., & Pangerapan, S. (2021). Analisis Efektivitas, Efisiensi, dan Kontribusi Bea Perolehan Hak Atas Tanah dan Bangunan Di Kota Bitung. *Jurnal EMBA*, 9(1). <https://doi.org/10.35794/emba.v9i1.33143>
- 24) Lestari, I., & Rosmidah, R. (2023). Mekanisme Pengenaan Pajak Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Pada Program Pendaftaran Tanah Sistematis Lengkap (PTSL). *Recital Review*, 5(1). <https://doi.org/10.22437/rr.v5i1.23365>
- 25) Lilik Agus Sugiarti. (2022). Analisis Penerimaan Pajak Bumi Dan Bangunan (Pbb) Dan Bea Perolehan Hak Atas Tanah Dan Bangunan



- (Bphtb) Terhadap Pendapatan Asli Daerah Kota Surabaya Periode Tahun 2016 – 2018. *Jurnal Mitra Manajemen*, 5(8). <https://doi.org/10.52160/ejmm.v5i8.567>
- 26) Lutfiah, P. H., Cahyandari, D., & Rahmat Sjafi'i, I. (2024). Notary/PPAT Responsibility for Misuse of Tax Fund Custody by Parties. *International Journal of Islamic Education, Research and Multiculturalism* (IJIERM), 6(2), 637–654. <https://doi.org/10.47006/ijierm.v6i2.355>
- 27) Lutfianah, Sukarmi, S., & Rachman, R. A. (2025). Legal Analysis of Notary Competence In Auction Deeds. *International Journal of Islamic Education, Research and Multiculturalism* (IJIERM), 7(1), 426–443. <https://doi.org/10.47006/ijierm.v7i1.459>
- 28) Maftukha, R. L. Z., Sediati, D. S. R., & Mahfud, M. A. (2021). Dampak Perubahan Mekanisme Pengurusan Bea Perolehan Hak Atas Tanah Dan Bangunan Di Kota Semarang Dalam Kaitannya Dengan Sistem Pembayaran Secara Elektronik. *Jurnal Mahasiswa*, 1.
- 29) Mardiasmo. (2019). Perpajakan Edisi 2019. In *Yogyakarta : Penerbit Andi*.
- 30) Maria Theresia Adolorata Due. (2022). Analisis Sistem Dan Prosedur Pemungutan Pajak Daerah Terhadap Penerimaan Pajak Daerah Di Kota Surabaya. *Jurnal Mitra Manajemen*, 6(1). <https://doi.org/10.52160/ejmm.v6i1.582>
- 31) Natsir, M., Ulya, Z., Rachmad, A., & Krisna, L. A. (2024). Legal Forms Against Corporations as Perpetrators of Environmental Crime in Indonesia: Study Based on the Environmental Protection and Management Law. *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam*, 8(2), 646. <https://doi.org/10.22373/sjhg.v8i2.22071>
- 32) Nurdin, Z., & Tegnan, H. (2019). Legal Certainty in the Management of Agricultural Land Pawning in the Matrilineal Minangkabau Society, West Sumatra. *Land*, 8(8), 117. <https://doi.org/10.3390/land8080117>
- 33) Nurhayati, Y., Ifrani, I., & Said, M. Y. (2021). Metodologi Normatif Dan Empiris Dalam Perspektif Ilmu Hukum. *Jurnal Penegakan Hukum Indonesia*, 2(1). <https://doi.org/10.51749/jphi.v2i1.14>
- 34) Peraturan Bupati Kabupaten Sidoarjo Nomor 97 Tahun 2021 Tentang Tata Cara Penyerahan dan Pemanfaatan Prasarana, Sarana dan Utilitas Perumahan Perumahan



- 35) Peraturan Bupati Kabupaten Sidoarjo Nomor 53 Tahun 2024 Tentang Tata Cara Penyerahan dan Pemanfaatan Prasarana, Sarana dan Utilitas Perumahan
- 36) Peraturan Bupati Kabupaten Sidoarjo Nomor 44 Tahun 2011 Tentang Kewajiban Pengembang Perumahan Menyediakan Tanah Makam
- 37) Peraturan Menteri Dalam Negeri Nomor 9 Tahun 2009 tentang Pedoman Penyerahan Prasarana, Sarana, dan Utilitas Perumahan dan Permukiman di Daerah
- 38) Peraturan Pemerintah Republik Indonesia Nomor 12 Tahun 2021 Tentang Perubahan atas Peraturan Pemerintah Republik Indonesia Nomor 14 Tahun 2016 Tentang Penyelenggaraan Perumahan dan Kawasan Permukiman, Lembaran Negara Tahun 2021 Nomor 22, Tambahan Lembaran Negara Nomor 6624
- 39) Peraturan Pemerintah Republik Indonesia Nomor 83 Tahun 2015 Tentang Perusahaan Umum Perum Pembangunan Perumahan Nasional, Lembaran Negara Tahun 2015 Nomor 256
- 40) Peraturan Pemerintah Republik Indonesia Nomor 12 Tahun 2021 Tentang Perubahan atas Peraturan Pemerintah Republik Indonesia Nomor 14 Tahun 2016 Tentang Penyelenggaraan Perumahan dan Kawasan Permukiman, Lembaran Negara Tahun 2021 Nomor 22, Tambahan Lembaran Negara Nomor 6624 Pramadanty, F. L., Suhariningsih, & Herlindah. (2024). Form of Application of the Principle of Recognizing Service Users (Pmpj) by Land Deed Making Officials in Their Duties and Authorities. *International Journal of Islamic Education, Research and Multiculturalism (IJIERM)*, 6(1), 239–267. <https://doi.org/10.47006/ijierm.v6i1.328>
- 41) Pratiwi, C. A., Adam, A., & Kamaruddin, S. A. (2022). Habermas Tentang Agama, Negara Hukum, Dan Ruang Publik. *Multilingual: Journal of Universal Studies*, 2(2). <https://doi.org/10.26499/multilingual.v2i2.36>
- 42) Qotadah, H. A. (2020). Komparasi Metodologi Hukum Aliran Maqasidi Dan Aliran Syakli. *Asy-Syari'ah*, 22(1). <https://doi.org/10.15575/as.v22i1.7700>
- 43) Rahmah, S., Jalil, H., & Kadir, M. Y. A. (2024). Legal Dilemma for Land Deed Officials in Transferring Land Title Within Agrarian Reform in



- Indonesia: A Study in Aceh Province. *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam*, 8(1), 556. <https://doi.org/10.22373/sjhk.v8i1.16898>
- 44) Rose, J. (2022). *Raising Public Awareness In Preserving Historical Heritage Sites Of Patah Sembilan Stone In*. 4(2), 150–163. <https://doi.org/10.47006/ijierm.v4i2.151>
- 45) S, M. Y. Q., Moenta, A. P., & . N. (2024). Enhancing Tax Compliance: Validating Land and Building Acquisition Fees in Property Sales. *International Journal of Religion*, 5(10), 4936–4947. <https://doi.org/10.61707/mbtqjw57>
- 46) Sahrum M. (2022). Pengantar Metodologi Penelitian Hukum: Kajian Penelitian Normatif, Empiris, Penulisan Proposal, Laporan Skripsi dan Tesis. In *Qiara Media* (Vol. 5, Issue 3).
- 47) Selfiani, S., Kadir, H. Abd., & Yusuf, D. (2022). Analisis Penerimaan Pajak Bumi dan Bangunan (PBB) dan Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) pada Badan Pendapatan Daerah Kota Palu. *Jurnal Kolaboratif Sains*, 5(5). <https://doi.org/10.56338/jks.v5i5.2413>
- 48) Sianturi, A. (2020). Problematika Yuridis Pemungutan Bea Perolehan Hak Atas Tanah Dan Bangunan Dan Keterkaitannya Dengan Fungsi Pejabat Pembuat Akta Tanah (Studi Di Kota Medan). *Ilmu Hukum Prima (IHP)*, 3(1). <https://doi.org/10.34012/jihap.v3i1.931>
- 49) Supriadi, A. (2022). Apakah Pendapatan Bphtb Kabupaten Sumedang Sudah Efisien, Efektif Dan Berkontribusi? *LAND JOURNAL*, 3(2). <https://doi.org/10.47491/landjournal.v3i2.2298>
- 50) Tan, D. (2021). Metode Penelitian Hukum: Mengupas Dan Mengulas Metodologi Dalam Menyelenggarakan Penelitian Hukum. *Nusantara: Jurnal Ilmu Pengetahuan Sosial*, 8(2).
- 51) Tatik, T., Maharani, Y., Farah HH, Z., & Barmawi, M. M. (2021). Efektivitas Dan Kontribusi Penerimaan Bea Perolehan Hak Atas Tanah Dan Bangunan Dalam Rangka Peningkatan Pendapatan Asli Daerah di Kabupaten Gunung Kidul. *RELASI: Jurnal Ekonomi*, 17(2). <https://doi.org/10.31967/relasi.v17i2.493>
- 52) Thontowi, J., Rachman, I. N., Mardiya, N. Q., & Anindyaj, T. (2012). *Aktualisasi Masyarakat Hukum Adat (MHA): Perspektif Hukum dan Keadilan Terkait Dengan Status MHA dan Hak-hak Konstitusionalnya*.



- Pusat Penelitian dan Pengkajian Perkara, Pengelolaan Teknologi Informasi dan Komunikasi Mahkamah Konstitusi Republik Indonesia.
- 53) Undang-Undang Republik Indonesia Nomor 5 Tahun 1960 Tentang Peraturan Dasar Pokok-Pokok Agraria, Lembaran Negara Tahun 1960 Nomor 104, Tambahan Lembaran Negara No. 2043, LL SETNEG : 17 HLM
- 54) Undang-Undang Republik Indonesia Nomor 51 Tahun 2009 Tentang Perubahan Kedua Atas Undang-Undang Nomor 5 Tahun 1986 tentang Peradilan Tata Usaha Negara, Lembaran Negara Tahun 2009 Nomor 160, Tambahan Lembaran Negara Nomor 5079, LL SETNEG : 23 HLM
- 55) Undang-Undang Republik Indonesia Nomor 1 tahun 2011 tentang Perumahan dan Kawasan Pemukiman, Lembaran Negara Republik Indonesia Tahun 2011 Nomor 07, Tambahan Lembaran Negara Nomor 5188
- 56) Undang-Undang Republik Indonesia Nomor 23 Tahun 2014 Tentang Pemerintah Daerah, Lembaran Negara Republik Indonesia Tahun 2014 Nomor 244, Tambahan Lembaran Negara Nomor 558
- 57) Undang-Undang Republik Indonesia Nomor 26 Tahun 2007 Tentang Penataan Ruang, Lembaran Negara Tahun 2007 Nomor 68, Tambahan Lembaran Negara Nomor 4726
- 58) Vianney Bagus Raditya, Y. M., Sihabudin, & Hendrarto Hadisuryo. (2024). Analysis of Problematic Credit Settlement: The Role of Notary in Resolving Nonperforming Loans through Collateral Acquisition. *International Journal of Islamic Education, Research and Multiculturalism (IJIERM)*, 6(1), 288–312. <https://doi.org/10.47006/ijierm.v6i1.329>
- 59) Wahidah, Z. (2020). Metodologi Hukum Islam Perspektif Al-Ghazali. *Media Keadilan: Jurnal Ilmu Hukum*, 11(2). <https://doi.org/10.31764/jmk.v11i2.2833>
- 60) Zaki Mahfuz Ridha, Amelia Srikusumadewi, & Faizin Sulistio. (2024). The Disparity In Judicial Decisions Related To Fraud And Embezzlement Committed By Notaries And/Or Land Deed Officials. *International Journal of Islamic Education, Research and Multiculturalism (IJIERM)*, 6(3), 895–819. <https://doi.org/10.47006/ijierm.v6i3.357>

