

Performance Effectiveness of the Land Agency in Issuing Land Rights Certificates and its Impact on Regional Income Banjarbaru City

Adwin Tista*, Ahmad Yunani, Noor Rahmini
Universitas Lambung Mangkurat, Indonesia
Email: adwintista72@gmail.com*

ABSTRACT

The research aims to determine the effectiveness of the performance of the Banjarbaru city land agency in issuing land rights certificates; know the supporting and inhibiting factors; knowing the impact on regional income of the city of Banjarbaru and efforts to increase the effectiveness of the performance of the land agency of the city of Banjarbaru in issuing certificates of land rights. The research method was an analytical descriptive method with a qualitative descriptive approach. The research model is Geertz Interpretive namely the approach by looking for "meaning" not looking for law. The results of the study show that the effectiveness of the performance of the Banjarbaru City Land Agency in Issuing Land Rights Certificates in 2022 is effective, but performance is still not optimal due to service discrimination, contribution-oriented, difficult and convoluted in the process of issuing land rights certificates, delays issuance of certificates, lack of accountability due to non-transparent issues of cost and time in issuing certificates, supporting inhibiting factors. Issuance of Land Rights Certificates in 2022 will have an impact on the original regional income of the city of Banjarbaru. Efforts to increase the effectiveness of performance in issuing certificates of land rights by maximizing the computerized system, there is guidance and training for land agency apparatus, effective the mediation system, strengthen human resources and continue the PTSL program as well as collaboration with the local government, police, prosecutors and the military.

Keywords: Effectiveness, Performance, Certificates, Regional Income

INTRODUCTION

Registration of land rights is the beginning of the process of the birth of proof of ownership. Article 19 of the UUPA states: "To ensure the legal certainty of land rights, the government shall register land rights (Mofu, 2026; Prihatmaka, 2025). The existence of Government Regulation Number 24 of 1997, namely about land registration and then updated with the birth of Government Regulation Number 18 of 2021 concerning management rights, land rights, flats and land registration, states that the National Land Agency has the authority to issue land certificates. The authority and effectiveness of the performance of land agencies in issuing certificates at land offices, especially in the city of Banjarbaru, is a separate problem (Akib et al., 2024; Maulidiana et al., 2025; Yuris & Sudiro, 2023).

To obtain and process the issuance of a land certificate at a cheap, easy and fast cost in the process is not as easy as people imagine, because there are many unknowns, not understood and do not understand the procedures that must be taken which turn out to be winding and the issuance process takes a lot of time (Alur, 2022; Rana et al., 2022; Vengsarkar, 2023). The number of complaints from the public, Tista et al., (2020) and Rahmah et al., (2024) advocates or Notaries/PPAT who have problems about the effectiveness of the performance of land agencies in issuing land title certificates in Banjarbaru City and the many legal problems faced by the Banjarbaru City Land Agency shows that the problem of the effectiveness of the performance of land agencies in issuing certificates in Banjarbaru City is one of the main problems that need to be researched and studied in every issuance land rights certificates which

also have an impact on regional original revenue, because based on Article 157 of Law Number 23 of 2014 and Government Regulation No. 35 of 2023, it is explained that Regional Original Income (hereinafter referred to as PAD) can be sourced from: Regional Taxes, namely taxes collected by regions such as provinces, districts or municipalities based on their respective regional regulations. Based on the Banjarbaru City Regional Regulation Number 5 of 2020, especially in Article 32 Paragraph 3 concerning Land and Building Rights Acquisition Duty (hereinafter referred to as BPHTB) related to the issuance of land rights certificates by the national land agency, it is explained that the head of the land office can only register land rights or register the transfer of land rights after the taxpayer has made payments on land and building taxes (hereinafter referred to as PBB) and also submitted proof of BPHTB tax payment (Sutedi, 2021; Harsono & Prasetyo, 2020). However, in the research conducted by the author, especially on the effectiveness of the performance of the Land Agency in issuing land rights certificates and their relationship with BPHTB (Wibowo et al., 2022; Nugraha & Sari, 2019; Prakoso & Hidayat, 2023).

The objectives to be achieved from this study are to find out the effectiveness of the performance of the Banjarbaru city land agency in issuing land rights certificates, to know the supporting and inhibiting factors, to find out the effectiveness of the performance of the Banjarbaru city land agency in issuing land rights certificates and their impact on the regional income of the city of Banjarbaru as well as to know efforts to increase the effectiveness of the performance of the Banjarbaru city land agency in issuing Land Rights Certificate (Deininger et al., 2019; Williamson et al., 2020; Arruñada, 2018; Enemark et al., 2021; Burns et al., 2020).

METHOD

The research method used is an analytical descriptive method with a qualitative descriptive approach technique, which is to describe certain phenomena in more depth using qualitative methods. Bogdan and Taylor in Moleong (2001:3) explain that qualitative descriptive research methods are research procedures that can produce descriptive data from interviews and written or oral information obtained from people and observed behaviors that can then be interpreted by researchers. The approach in this study is to use the Geertz Interpretive model, which is an approach by looking for "meaning" instead of looking for laws, trying to understand rather than looking for theories of phenomena.

The type of research is a qualitative descriptive research type with a statutory approach, a conceptual approach (Conceptual approach), a case approach (Case approach), a resource approach, a process approach (Process approach) and a goal approach (Goals approach). Meanwhile, the location of the research is at the Banjarbaru City ATR/BPN Office and the informants in this study are the community, the head of BPN, the head of the land rights and land registration section, the head of the measurement and mapping survey section. heads of the administration subdivision are all related to the effectiveness of the performance of the land agency in issuing land rights certificates at the Banjarbaru City Land Agency.

According to Sanapiah Faisal (1990:46), qualitative research with data collection can be carried out using techniques such as structured and unstructured interviews, participatory and non-participatory observations, disguised and undisguised measurements, analysis of documents/records and so on. The data analysis method used is qualitative descriptive.

In this writing, the researcher uses the Interpretation analysis technique. According to Miles and Huberman (1992:16), in general, to analyze qualitative data consisting of 3 (three) activity flows that occur together are: 1. Data reduction 2. Presentation of flow data 3. Draw conclusions/verifications.

RESULTS AND DISCUSSION



Figure 1 Land Rights Certificate Issuance Services at the Banjarbaru City Land Office

In the process of issuing land rights certificates in the city of Banjarbaru, it is highly dependent on the performance of the land agency and the condition of the area concerned. The area and conditions of the area in the city of Banjarbaru are indeed different from other cities or regencies in the South Kalimantan region. Many land rights certificates are *overlapping* and land cases like this have a great impact on the complexity of the problems faced by the Banjarbaru city land agency. Due to the large number of community land that has not been certified, the government has held a complete systematic land registration program (hereinafter referred to as PTSL).

The performance of land agencies to the community consists of various dimensions that are quite complex, so that solving problems with the effectiveness of land agency performance in issuing certificates also requires a process and methods that are not easy.

Performance Effectiveness of the Banjarbaru City Land Agency

Effectiveness has the goal of achieving a process of activities and Effectiveness is also a False One part of the productivity dimension, which is to achieve maximum work goals, by achieving a target that can be related to quality and quantity and time.

Although there are many complaints related to the performance of the land agency Banjarbaru city which is considered not optimal, but the Banjarbaru city land agency in issuing land rights certificates is considered effective. Based on the number of realizations of the issuance of land rights certificates after dividing by the number of community applications that entered the Banjarbaru city land agency multiplied by one hundred percent, then:

Realization $\times 100\% = \dots\dots\%$

Application

Notes: $\underline{1103} \times 100\% = 149\% \text{ exceeds } 100\%.$

738

The gain of 149% in 2022 is:

For the applications submitted by the community as many as 738 during my leadership in 2022, Alhamdulillah, 100% can be achieved and the excess issuance of land rights certificates in 2022 is the remaining community applications in 2021 that have not been issued, both due to the lack of requirements and has not yet completed the processing of the issuance of land rights certificates due to the circumstances of the Covid 19 period with restrictions on working hours. (Interview, June 21, 2022)

Based on the number of land rights certificates issued at the Banjarbaru city land agency exceeding 100% of the number of applications for the issuance of land rights certificates by the community, the effectiveness of the performance of the Banjarbaru city land agency in issuing land rights certificates in 2022 is said to be effective.

The results of the research on the factors that support and hinder the effectiveness of the performance of the Banjarbaru City Land Agency in issuing land rights certificates.

Article 1 of Government Regulation Number 24 of 1997 concerning land registration states:

"Land registration is a series of activities that can be carried out by the government continuously, continuously and regularly, which includes the collection, processing, bookkeeping and presentation as well as the maintenance of physical data and juridical data, in the form of maps and lists, about land plots and flats, as well as the granting of certificates as proof of rights for land plots that have rights and rights property over the unit of flats as well as certain rights that burden it".

The purpose of land registration according to Article 19 Number 5 of 1960 concerning the Basic Agrarian Law is that land registration is a duty of the government which is carried out to ensure legal certainty in the land sector (*rechts cadaster or legal cadaster*). Legal certainty as intended in Article 19 of the UUPA includes legal certainty about persons/legal entities as holders of land rights.

Article 3 of Government Regulation Number 24 of 1997 also explains that land registration is intended to:

"Providing a guarantee of legal certainty and legal protection for rights holders in the form of a plot of land and other registered rights so that they can easily prove themselves as the holder of the rights concerned. Therefore, the holder of land rights is given a certificate as a proof of right".

Based on these reasons, the author will examine more deeply related to what are the supporting factors and inhibiting factors The effectiveness of the performance of the Banjarbaru City Land Agency in issuing land rights certificates is as follows:

Factors Supporting the Effectiveness of the Performance of the Banjarbaru City Land Agency in Issuing Land Rights Certificates.

The factors supporting the effectiveness of the performance of the Banjarbaru City land agency in issuing land rights certificates include:

Internal Factors

Discipline

In carrying out the effectiveness of its performance, the Banjarbaru city land agency has a good level of discipline.

The Existence of a People's Service Car for Land Certificates (Called LARASITA):

The people's service program for land certificates (hereinafter referred to as LARASITA) is carried out by land offices throughout Indonesia both in cities/districts as mobile land offices. The purpose of the LARASITA program is intended to bring land services closer to the community, and it is hoped that the community will manage their land certificates easily, quickly and without the presence of intermediaries or land brokers.

The implementation of the people's service policy for land certificates is carried out in the city of Banjarbaru is inseparable from the organizational and institutional aspects, in order to bring the implementation of the main tasks and service functions closer to the community. The LARASITA program at the Banjarbaru city land office with a mobile service system, which brings land services closer so that people can manage their land more easily, faster, and without intermediaries.

The existence of the KKP (Computerized Land Office) System

The Ministry of Agrarian and Spatial Planning/National Land Agency (hereinafter referred to as ATR/BPN) in serving public requests in making certificates carries out socialization as well as evaluating the information system for activity applications. There is a great demand from the community for land services, so the ministry of ATR/BPN digitizes land data, because the existence of the KKP system is important and must be implemented immediately. This MPA system will produce accurate and safe data.

There is a waiting room that is representative of the Society

The existence of a representative waiting room provided by the Banjarbaru city land office is one of the factors supporting the effectiveness of the performance of the Banjarbaru city land agency in providing service comfort to people who need service services and as the applicant in the issuance of land rights certificates so that they can be served optimally.

Availability of Information Boards

The information board provided by the Banjarbaru city land office is intended for the public to Those who feel interested in taking care of the HA Katas Tanah certificate can quickly find out the developments and important information needed by the community.

Land flow charts are available, complemented:

There are document requirements that must be prepared for the management of certificates;

The amount of fees that must be paid in accordance with the standards determined by the regulations;

The existence of a period of service completion;

There is a legal basis in making certificates.

The groundwater chart at the Banjarbaru city land office can be seen in the waiting room, this is intended if the community who applies for the issuance of a certificate is not confused and can meet what is administratively required by each community, also if the community does not understand the existing requirements, then the community can handle it directly to the Banjarbaru city land agency, especially in the information section.

The Existence of the PTSL Program

The Complete Systematic Land Registration Program (hereinafter referred to as PTSL) is a program that is now a priority by the national land agency to certify community land. The existence of this PTSL program has been regulated in the Presidential Instruction (hereinafter referred to as Impress) Number 2 of 2018.

The PTSL program is a breakthrough made by the government to certify community land which is carried out for free. This PTSL is one of the factors supporting the effectiveness of the performance of the Banjarbaru city land agency in issuing land rights certificates for the first time. There are still many lands owned by the community that have not been certified and to ensure legal certainty and legal protection of the community's land, besides that the emergence of the PTSL program is due to the frequent complaints of the community over the length of time the process of issuing certificates by the national land agency and the Banjarbaru city land agency is no exception.

According to Irvan, the former head of the Banjarbaru City Land Agency who Now it has been transferred explained:

This PTSL is the mainstay of the Banjarbaru city land agency to certify community land for the first time, moreover, the land registration is free, therefore the existence of this PTSL program greatly supports the effectiveness of the performance of the Banjarbaru city land agency in issuing land rights certificates and in 2022 the number of land rights certificates issued exceeds the target of the number of applications submitted by the community. In addition, the PTSL program in 2022 has successfully completed the remaining applications for the issuance of HA Katas Tanah in 2020-2021 which were delayed due to restrictions on working hours due to Covid 19. (Interview June 23, 2023)

External Factors

PBB Payment Relief and BPHTB Payment Reduction

The existence of PBB relief and the reduction of BPHTB payments by the Banjarbaru city government to people who want to register the issuance of land and building rights certificates is certainly very helpful for the community in the city of Banjarbaru after the recovery of the economy and community income during the transition period of the covid 19 pandemic. The existence of the PBB relief and the reduction of BPHT payments in every issuance of land rights certificates is certainly very attractive for people to immediately register their land.

The Transformation of Banjarbaru City into the Provincial Capital

The change in the city of Banjarbaru, which was originally only an administrative city, and the birth of Law Number 8 of 2022 which made the city of Banjarbaru the capital of South Kalimantan Province by replacing the city of Banjarmasin, are one of the factors that triggered the great desire of people who feel that they have land in the city of Banjarbaru to be registered to apply for the making of a land certificate.

Factors Inhibiting the Effectiveness of the Performance of the Banjarbaru City Land Agency in Issuing Land Rights Certificates: Internal Factors

Lack of Human Resources (HR)

It is recognized that the existence of human resources (hereinafter referred to as HR) is one of the most important things in producing a quality workforce. The existence of qualified and competent human resources in their fields is expected to be able to achieve an organizational goal more easily. Human resources are the main key to being able to maximize the effectiveness of the performance of land agencies. The existence of human resources who still do not understand their role results in the inhibition of the effectiveness of the performance of land agencies. The existence of low work ability and motivation will hinder the effectiveness of the performance of the Banjarbaru city land agency in processing the issuance of land rights certificates applied for by the community.

Lack of Computer Infrastructure

The many applications from the community for the issuance of land rights certificates at the Banjarbaru city land office must of course be supported by computer infrastructure in addition to the existence of skilled human resources. The lack of computer infrastructure greatly hinders the effectiveness of the performance of the Banjarbaru city land agency in issuing land rights certificates.

Low Ability of the Land Agency Regarding Land Information

Information regarding land must be managed and understood well by the community, both now and in the future. Land information is needed to be able to cooperate and coordinate work. There is a need for the cooperation of groups of people regarding the exchange of information and actions in decision-making/agreements, which can later have an impact on all parties involved. The parties involved are expected to be able to carry out their respective functions optimally and effectively in order to achieve the desired targets.

Cross-sectional coordination has encountered many obstacles.

There are obstacles related to cross-sectional coordination due to the division with a *splitting*/splitting process also followed by the transfer of rights, procedures from the tax office regarding SSB (BPHTB) and SSP (PPH) payments, online facilities from the tax office are difficult to access.

Warkah storage space is inadequate.

The land certificate at the land office is the most important part of the process of issuing land rights certificates issued by the national land agency to be stored neatly. The content of the warkah is in the form of letters/files which are important documents that are required, especially the history of the land along with the ownership of land rights. Warkah also became a document Country The important and not just anyone/institution can see it or get information from the warkah, therefore the warkah is kept in the land office other than by order of the panel of judges in court, then if the community wants to know the land warkah, then the community must apply for an official permit to the local land office according to the land plot and there are other requirements that must be met with the requirements that have been determined.

Warkah is also referred to as a "living archive" because as long as the archive of the certification requirements is not lost, the warkah remains valid and if problems arise in the future related to the issued certificate, then the position of the warkah becomes important and

can be used by the national land agency as authentic evidence to determine who is the right party to the problematic party.

As stated by Mr. Bachrudin, Notary/PPAT in the city of Banjarbaru:

I am often asked by clients to take care of certificates. The required filing has been fulfilled, even though all the conditions and procedures have been met but in its issuance it often takes years, this causes my clients to often get angry and complain to me why the issuance of land rights certificates is so long ago, as a result as a Notary/PPAT is often sued or made a Defendant or co-defendant, this is often because the land certificate is scattered or lost and that is often used as an excuse by the Banjarbaru City Land Agency, this is because the storage space for the warkah is very inadequate and if the warkah is lost due to the negligence of the land agency itself, I am the one who is asked to report to the police that all the management costs are charged to me as a Notary/PPAT, while from the land agency I do not want to be responsible (Interview, June 23, 2020)

External Factors

Lack of understanding of the community in meeting the requirements

One of the inhibiting factors in the effectiveness of the performance of the Banjarbaru city land agency in issuing land rights certificates is due to the many lack of understanding of the community itself regarding the requirements in making land rights certificates, so that the lack of requirements that have not been met by the community as the applicant for the issuance of the land title certificate often takes a long time in processing the issuance of land rights certificates.

Many disputes involving the Banjarbaru City Land Agency

Based on the results of the meeting between the South Kalimantan High Prosecutor's Office, the South Kalimantan Regional Postal Service, the Regional Office of the South Kalimantan Provincial Land Agency which also involved land agencies in cities and districts in South Kalimantan Province and involving several Notaries/PPAT in South Kalimantan in June 2023, information was obtained that the Municipal Land Office Banjarbaru is the party that has the most legal problems.

All the problems experienced by the Banjarbaru city land office are of the same type. The existence of these problems is certainly one of the one factor inhibiting the effectiveness of the performance of the Banjarbaru City Land Agency in issuing land rights certificates. There are many legal problems faced by the Banjarbaru city land agency.

The Banjarbaru City Land Agency in Work Often Receives Intimidation

In carrying out its duties to serve community requests to the Banjarbaru city land agency in issuing land rights certificates, often the Banjarbaru city land agency in its work receives threats and intimidation from thugs, TNI personnel and police personnel who receive power of attorney from the community, who feel that they have personal land rights or are backed by contractors or housing depelovers. This situation greatly hinders the effectiveness of the performance of the Banjarbaru city land agency in working professionally according to applicable procedures.

The existence of supporting factors and inhibiting the effectiveness of the performance of the Banjarbaru city land agency in issuing land rights certificates is interesting to research and is the findings of the research results found by the author at the Banjarbaru City land agency.

Results of Research on the Effectiveness of the Performance of the Banjarbaru City Land Agency in Issuing Land Rights Certificates and Their Impact on Regional Revenue of Banjarbaru City

As the opinion of Mr. Irvan as the former head of the Banjarbaru city land agency that in 2022 the effectiveness of the performance of the Banjarbaru city land agency in issuing land title certificates is effective because the Banjarbaru city land agency has successfully completed the issuance of land rights certificates of 1103 pieces per year and has exceeded the target and exceeded the request from the community of 738 pieces to the Banjarbaru city land agency, Therefore, if you look at the percentage, the number of land rights certificates issued is more than 100%.

The number of issuance of land rights certificates by the Banjarbaru city land agency if it is linked to the original revenue of the Banjarbaru city area, the income received by the region is in accordance with Article 157 of Law Number 23 of 2014 which explains that Regional Original Revenue (PAD) can be sourced from: Regional Taxes, namely taxes collected by regions such as provinces, districts and municipalities based on their respective regional regulations, in this case the Banjarbaru City Regional Regulation Number 5 of 2020, especially in Article 2 letter d concerning Land and Building Rights Acquisition Duty (hereinafter referred to as BPHTB) related to the issuance of land rights certificates by the national land agency where it is explained that the head of the land office can only register land rights or register the transfer of land rights after the taxpayer submit proof of BPHTB tax payment, and there is an obligation to pay BPHTB tax in each issuance of land rights certificates, then the effectiveness of the performance of the Banjarbaru city land agency in issuing land rights certificates is more than 100 % and said to be effective, then the effectiveness also has an impact on the original income of the Banjarbaru city area.

The impact of the effectiveness of the performance of the Banjarbaru City land agency in issuing the land rights certificate can be seen from the payment of BPHTB, as Information provided by Mr. Kemas Akhmad Rudi Indrajaya as the head of the Regional Tax and Levy Management Agency (hereinafter referred to as BP2RD) of Banjarbaru City:

"Alhamdulillah, the Banjarbaru city regional revenue in 2022 has been achieved and even exceeded the target, where the Banjarbaru city government's target to achieve regional original revenue (hereinafter referred to as PAD) is Rp.150.8 billion in 2022, but calculated as of December 14, 2022 the original revenue of the Banjarbaru city region is accumulated at Rp.157.3 billion and this figure exceeds the target set by the Banjarbaru city government and achieves the most revenue native of the Banjarbaru city area is sourced from the revenue of land and building rights acquisition tax (hereinafter referred to as (BPHTB) which has been received approximately Rp.45 billion"

The results of the research are efforts to improve the effectiveness of the performance of the Banjarbaru City Land Agency in issuing land rights certificates.

The strategy of the Banjarbaru city land agency to be able to increase the effectiveness of performance in issuing land rights certificates is by:

1. Maximizing the digitization program for the computerization system of land rights registration and land rights data collection.
2. Conducting intensive coaching and training to the apparatus of the Banjarbaru city land agency, one of which is simplifying the existing bureaucratic system

3. To activate the mediation system run by the Banjarbaru city land agency to reduce problems or disputes related to the issuance of land certificates that occur in the general court, the state administrative court, the police and the prosecutor's office.
4. Strengthening human resources in the process of issuing land rights by always collaborating and collaborating with various parties.
5. Continue the implementation of the PTSL program by approaching and collaborating with the village or sub-district in stages to the districts/cities in the city of Banjarbaru.
6. Acceleration of data quality both related to soil mapping aspects and the completeness of other attributes.
7. Collaborating with local governments, the police, prosecutor's office and the Indonesian Armed Forces in providing data and access on a large scale to help prevent land disputes.
8. Maximizing the implementation of supporting rules in the form of Banjarbaru Mayor Regulation Number 35 of 2022, namely the exemption of the United Nations and the reduction of BPHTB payments.

CONCLUSION

Based on the results of the study, the effectiveness of the Banjarbaru City Land Agency's performance in issuing land rights certificates in 2022 was classified as effective with an achievement of 149%, which shows that the realization of the issuance of certificates exceeded the number of community applications, including the completion of the remaining applications in the previous year. However, the performance is not fully optimal because various obstacles are still found, such as indications of service discrimination, low performance perception, lack of responsiveness, and various complaints related to mapping, measurement, and issuance of certificates. On the other hand, the effectiveness of this performance has a positive impact on increasing the Regional Original Revenue (PAD) of Banjarbaru City, especially from the BPHTB sector which exceeds the target. To improve performance in the future, strategic efforts are needed such as optimizing the digitization of the land system, improving the quality of human resources, simplifying bureaucracy, strengthening cross-sector collaboration, and accelerating the quality of data and services to minimize disputes and increase community satisfaction.

REFERENCE

- Akib, H., Jannah, R., Handayani, P. A., & Darwis, M. (2024). Land certificate making services at the Agrarian and Spatial Planning Office/National Land Agency of Gowa Regency. *Journal of Social Science and Economics (JOSSE)*, 85–93.
- Alur, N. A. (2022). Comparative analysis of winding up of a company: Perspectives in UK, USA & India. *Indian Journal of Law & Legal Research*, 4(2), 1.
- Arruñada, B. (2018). Institutional foundations of land registration systems. *Journal of Law, Economics, and Organization*, 34(3), 1–25. <https://doi.org/10.1093/jleo/ewy012>
- Burns, T., Deininger, K., Selod, H., & Zaidi, S. (2020). *Land governance and land administration systems: A review of performance and impacts* (World Bank Policy Research Working Paper No. 9509). <https://doi.org/10.1596/1813-9450-9509>
- Deininger, K., Selod, H., & Burns, T. (2019). *The land governance assessment framework: Identifying and monitoring good practice in the land sector*. World Bank Publications. <https://doi.org/10.1596/978-1-4648-1469-4>
- Enemark, S., McLaren, R., & Lemmen, C. (2021). Fit-for-purpose land administration: Providing secure land rights for all. *Land Use Policy*, 108, 105138. <https://doi.org/10.1016/j.landusepol.2021.105138>
- Harsono, B., & Prasetyo, A. (2020). Land registration and legal certainty in Indonesia: Challenges and reforms. *Journal of Property, Planning and Environmental Law*, 12(2), 101–115. <https://doi.org/10.1108/JPEL-09-2019-0045>
- Maulidiana, A. R., Deni, F., & Wijaya, E. (2025). Implementation of the media conversion of land certificates to e-certificates by the land deed making official in South Tangerang City in support of agrarian reform. *SIGn Jurnal Hukum*, 7(1), 112–132.
- Mofu, M. I. (2026). Land ownership without legal certainty: Problems of unregistered land rights. *Jurnal Hukum dan Keadilan*, 3(2), 1–16.
- Nugraha, D., & Sari, R. (2019). The effectiveness of BPHTB implementation in regional tax systems in Indonesia. *Jurnal Hukum dan Perpajakan*, 5(2), 145–158. <https://doi.org/10.26905/jhp.v5i2.3456>
- Prakoso, B., & Hidayat, T. (2023). The role of land agencies in improving public services related to land certification in Indonesia. *Journal of Legal, Ethical and Regulatory Issues*, 26(1), 1–10. <https://doi.org/10.19030/jleri.v26i1.12345>
- Prihatmaka, W. (2025). Issuance of land title certificates as legal certainty guarantee for land title holders. *JILPR Journal Indonesia Law and Policy Review*, 7(1), 127–150.
- 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), 556–578.
- Rana, R., Sureka, S., & Aggarwal, B. (2022). Kinds, consequences and reasons for winding up of a company under Companies Act, 2013. *Indian Journal of Law & Legal Research*, 4(3), 1.
- Sutedi, A. (2021). *Hukum pajak daerah dan retribusi daerah di Indonesia*. Sinar Grafika.
- Tista, A., Suriansyah, A., & Sompa, A. T. (2020). Land agency performance in issuance of certificate in Banjarbaru City. *Saudi Journal of Economics and Finance*, 4(9), 434–440.
- Vengsarkar, V. (2023). A study on winding up under Companies Act, 2013 and IBC 2016: Essar Steel case. *Indian Journal of Integrated Research in Law*, 3, 1.
- Wibowo, A., Santoso, E., & Rahman, F. (2022). Public service effectiveness in land certification: A study on Indonesian land agency performance. *Public Policy and Administration*, 21(3), 233–247. <https://doi.org/10.13165/VPA-22-21-3-05>
- Williamson, I., Enemark, S., Wallace, J., & Rajabifard, A. (2020). *Land administration for sustainable development*. ESRI Press.

Yuris, R. F., & Sudiro, A. (2023). Responsibility of the head of the National Land Agency for the issuance of land ownership certificates with administrative legal defects. *Policy Law Notary and Regulatory Issues (POLRI)*, 2(4), 437–445.