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Implementation of Agrarian Minister's Circular Letter No. B/HR.01/839/IV/2023 Concerning Death Decisions as a Requirement for First-Time Land Registration Applications and Maintenance of Land Registration Data (Study at the Blitar Regency Land Office)

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Abstract: In carrying out the registration of land rights, either through buying and selling or changing the name of the heir, if the right holder dies, the name must be changed. In 2023, Minister of Agrarian Affairs circular No. B/Hr.01/839/Iv/2023 Regarding Death Certificates as a Requirement for First-Time Land Registration Applications and Maintenance of Land Registration Data. So the question is what if the person dies a long time ago and their domicile is not known, what if the death certificate is not valid, it must be a death certificate in the transfer of land rights and land registration for land history Letter C 1960. Problem formulation: Effectiveness of Implementation of Minister of Agrarian Affairs Circular No. B/HR.01/839/IV/2023 Regarding the Death Certificate as a Requirement in the First Time Land Registration Application and Maintenance of Land Registration Data at the Blitar Regency Land Office and the Consequences and Obstacles Faced by the applicant in the name change process following the Minister of Agrarian Circular Letter No. B/HR.01/839/IV/2023 at the Blitar Regency Land Office. This research uses empirical methods with conceptual and sociological approaches. The results of the research are the effectiveness of implementing the Minister of Agrarian Affairs Circular No. B/HR.01/839/IV/2023 Regarding Death Certificates as Requirements for Applications for First Time Land Registration and Maintenance of Land Registration Data at the Blitar Regency Land Office is not running effectively because many applicants' files for registration of land rights they own are having problems in fulfilling the completeness of the documents. the death certificate, especially if the purchase has already occurred and the owner has died and has moved from the area.

Keyword: Death Certificate, Regulations, Certificates.

INTRODUCTION

The aim of Agrarian Law is in line with the aim of the 1945 Republic of Indonesia Constitution as the legal basis for the formation of the UUPA, namely "to protect the entire Indonesian nation, promote general welfare, educate the life of the nation, and participate in

implementing world order based on independence, eternal peace and social justice". To achieve the state goals as referred to above, the agrarian sector needs to carry out:

1. Unitary agrarian law that applies to all Indonesian people;
2. Simplify agrarian law and eliminate dualism;
3. Provide guarantees of legal certainty regarding the rights of all Indonesian people.

One of the objectives of the Basic Agrarian Law (UUPA) is to provide legal certainty regarding land rights held by the community. To achieve this goal, the government carries out land registration, and is expressly regulated in Article 19 paragraph (1) of the UUPA which states that: "To ensure legal certainty, the Government carries out land registration throughout the territory of the Republic of Indonesia according to the provisions regulated by Government Regulations. ". These provisions are a necessity and obligation for the government to regulate and carry out land registration movements throughout Indonesia, which are then regulated in government regulation Number 24 of 1997 concerning land registration. As time goes by, the population of a country is also increasing, and this greatly increases the need for land for housing construction and development, while the land area remains relatively constant. Therefore, this triggers conflicts and land disputes. For this reason, the issue of land rights always arises in society.

One of the material rights to land regulated in Article 16 paragraph (1) of the UUPA is the strongest and most complete property rights to land. The strongest indicates that the period of ownership rights is unlimited and the ownership rights are also registered with a "proof of title" so that they have force. Full means that ownership rights give authority to the owner in terms of unlimited use (Effendi, 1994). Transfer is a legal act that is deliberately carried out with the aim of transferring land rights from the transferor to the recipient of the transfer (Effendi, 1994) In Article 20 paragraph (2) UUPA it is determined that property rights can be transferred and transferred. "Transfer means that it occurs not because of a legal act (intentional) but because of a legal event (not intentional), for example being inherited. Meanwhile, "transferred" indicates that there is an intention so that there is a legal action against the property rights.

This means that, in order for the transfer of land rights, and especially ownership rights to land, to be carried out correctly, a PPAT who will make the transfer of land rights must ensure the truth regarding the land rights (ownership rights), and regarding the skills and authority acting from those who will transfer and receive the transfer of rights to the land. In its implementation, usually only a letter is made stating that the seller has handed over the land and received payment, but this is not proven by a land sale and purchase deed made before the Deed Making Officer. Land (PPAT) that has been determined by applicable laws and regulations. Buyers who already have a sale and purchase deed made by PPAT, as required by Article 1 of Government Regulation Number 37 of 1998 concerning Regulations on the Position of Officials Making Land Deeds, which states that a PPAT deed is a deed made by PPAT as proof that certain legal acts regarding rights have been carried out. above ground. Therefore, the buyer is now the legal owner and can immediately register the land at the local Land Office. Considering the importance of legal certainty in every transfer of land rights as a result of a land sale and purchase transaction, the UUPA is obliged to register the transfer of rights due to sale and purchase, grant, APHB due to inheritance.

One example is if you own land, whether inherited from your parents or bought from another party, then you should immediately change the name of the land certificate. So that the land officially or legally becomes your property. However, what if the land you get or buy comes from an owner who has died? What you need to do when the previous land owner has died. And another problem is what if the death is already past and there is no other authority to process the death certificate, and what if the land is still in Letter C form and the land history is still in the name of the predecessor or grandparent who does not have a death certificate and there are still many problems if the death certificate is correct. with the circular letter of the

Minister of Agrarian Affairs No. B/HR.01/839/IV/2023 concerning death certificates as a requirement in the first land registration application and maintaining land registration data as one of the conditions for all transfers of land rights.

From the background explanation above, the author formulates the problem as follows:

1. How Effective is the Implementation of Minister of Agrarian Affairs Circular No. B/HR.01/839/IV/2023 Concerning Death Certificates as Requirements for Applications for First Time Land Registration and Maintenance of Land Registration Data at the Blitar Regency Land Office?
2. What are the consequences and obstacles faced by the applicant in the name change process following the Minister of Agrarian Affairs Circular No. B/HR.01/839/IV/2023 at the Blitar Regency Land Office?.

METHOD

Research is an activity carried out using a systematic, scientific methodology with the aim of obtaining something new or original in an effort to solve a problem that can arise at any time in society (Sukandarrumidi, 2006). This research is juridical-empirical research, namely: Research in action on each specific legal event that occurs in society. This implementation in action is an empirical fact and is useful for achieving the goals determined by the State or by the parties in fulfilling death certificate documents in the transfer of land rights. It is hoped that implementation in action will take place perfectly if the formulation of normative legal provisions is clear, firm and complete (Abdul Kadir Muhammad, 2004). Sociology is used to analyze law which is seen as patterned community behavior in people's lives which always interact and relate in social aspects relating to the transfer of land rights and other transitions to fulfill the documents stipulated by the Circular Letter of the Minister of Agrarian Affairs No. B/HR.01/839/IV/2023 Regarding Death Certificates as Requirements in Applications for First-Time Land Registration and Maintenance of Land Registration Data and Conceptual Approach. This approach departs from the views and doctrines that have developed in legal science.

The data sources used in this research are primary data sources, namely legal materials that have binding force, namely laws and regulations related to PPAT, secondary data sources are materials that are closely related to primary legal materials and can help analyze the materials. primary law is scientific books and others, the data collection technique is carried out by documents and interviews, the sampling technique is carried out by purposive sampling, the data analysis method used is the qualitative analysis method, namely the data obtained is then arranged systematically and analyzed to achieve clarity on the issues discussed.

RESULTS AND DISCUSSION

Effectiveness of Implementation of Minister of Agrarian Affairs Circular No. B/HR.01/839/IV/2023 Concerning Death Certificates as Requirements for Applications for First Time Land Registration and Maintenance of Land Registration Data at the Blitar Regency Land Office. In Article 1066 of the Civil Code which states "no one is required to accept the inheritance of inherited assets in an undivided state. Separation of inherited assets can be demanded at any time, even if there are provisions to the contrary.

However, an agreement can be made not to carry out the separation of the inherited assets for a certain time. Such an agreement is only binding for five years, but each time the agreement passes, it can be renewed." This article contains important things as principles in inheritance or inheritance law, namely:

- a) "No one is required to accept the inheritance of inheritance in an undivided condition." Which means that each heir has the right to obtain inheritance distribution. In other words, an heir can demand that the inheritance be divided so that the inheritance does not always have to be in the form of joint ownership but can also be divided.

- b) Separation of inherited assets can be demanded at any time, even though there are provisions to the contrary. This provision has a continuous meaning with point one written above, namely that the separation of inherited assets can be carried out at any time by the heirs even though there is a prohibition to do so, however, an agreement can be made not to carry out the separation of inherited assets for a certain time. The provisions of this sentence can be interpreted to mean that between the heirs they can make a written agreement so that the inherited assets remain intact, not divided, but the agreement is only binding for five years, but each time the agreement passes, the agreement can be renewed. From this sentence it is clear that the agreement not to divide the inheritance so that the inheritance remains intact and is not divided as joint property is only for a period of 5 (five) years, although it can be renewed every time it ends. Apart from the experts receiving inheritance, the heirs can also refuse the inheritance.

The principle of rejecting inheritance is regulated in Article 1045 of the Civil Code which states that "No one is obliged to accept an inheritance that falls into his hands." Article 1045 is actually related to the previous article, namely Article 1044 which reads "Inheritance can be received purely or with the privilege of making details of inheritance." (Dwiyatmi, 2019). Even though there are provisions in Article 1044, refusal to inherit is the right of the heir. The two articles above, namely Article 1044 and Article 1045, accepting or rejecting an inheritance all depend on the successor heir. The role of the heir here is if the heir he replaces has not accepted or rejected the inheritance but has died first. However, if the opposite happens, then the replacement heir will only continue despite experiencing profits or losses (Effendi, 1994). Inherited assets are assets left behind by someone who has died. If no one has died, then there is no such thing as inheritance or inheritance.

This inheritance is something that is no less important in inheritance because inheritance is an object in the inheritance activity itself and is a condition for inheritance to occur. Because if someone has died but that person did not leave any assets as inherited assets, then these assets cannot be considered inherited assets and inheritance activities cannot be carried out because there are no assets to be divided as inherited assets. Inherited assets can be used as inheritance if the assets owned by a person have entered into a marriage, which is often referred to as joint assets or joint assets or unitary assets. According to marriage law in Indonesia, what constitutes joint property is property obtained when someone begins to carry out a marriage (if there is no marriage agreement) until the marriage is dissolved. The breakdown of a marriage is caused by a divorce or death. So with this death, an inheritance activity for the assets left behind can be carried out (Dwiyatmi, 2019).

There is one article contained in the 1945 Constitution which regulates citizens and residents, namely in CHAPTER X Article 26 Paragraph 3 which states that "matters concerning citizens and residents are regulated by law." Then it was further clarified in Law no. 24 of 2013. The processing of death certificates is carried out by public administration, namely the Population and Civil Registry Office. There is no charge for this death certificate processing service. Public Administration is a combination of theory and practice with public resources and personnel that are organized and coordinated so that the implementation of public policy can be more responsive to all public needs with the aim of promoting understanding of government in its relationship with the people it governs. One of the scopes of public administration is public policy which discusses all forms of relationships between government units and their environment which have various forms of activities that have objectives and are carried out together by paying attention to certain problems related to policy formulation (Dena Laras & Hardi Warsono, 2019).

Population or demography is a science that studies the dynamics of human population. It includes the size, structure and distribution of the population, as well as an explanation of how the population can change over time due to births, deaths, migration and aging (Dena Laras & Hardi Warsono, 2019). A deed is a writing that is deliberately made to be used as evidence

of an event and is signed by the party who made it. There are two types of certificates that must be fulfilled by the community when they are first present in the world and when they are last in the world, namely when they die, namely the Birth Certificate and the Death Certificate. A birth certificate is legal evidence regarding the status and events of a person's birth issued by the Population and Civil Registry Service (Dena Laras & Hardi Warsono, 2019). A deed is a statement that is legalized and witnessed by a government body, namely a notary. According to Subekti deed is the plural form of the word "actum" this word comes from Latin which means deeds. Meanwhile, according to Pitlo, a deed is a signed letter, made to be used as evidence and used by the person for whom the letter was made.

Furthermore, Mertokusumo also believes that a deed is a signed document, which contains the events that form the basis of a right or agreement that was made from the beginning intentionally for proof. Death itself is something that is definitely experienced and cannot be avoided by all living creatures and is a mysterious and secret phenomenon so that no living creature in the world can know when death will happen to him. A death certificate is a record of a person's death. A death certificate is "a death certificate containing information about the person who died". A death certificate in general is a deed made and issued by the Population and Civil Registry Service which proves with certainty the event of a person's death. In Law no. 24 of 2013, a death certificate is a recording of the death experienced by a person who is registered with the Implementing Agency for managing population data. From the experts' understanding of the meaning of a certificate and death, a death certificate is a letter or note signed or legalized by an agency that contains an event of a person's death as a basis for proving a death (Dena Laras & Hardi Warsono, 2019).

The importance of these events is to create conditions for an orderly and orderly society and to ensure legal certainty, regulations in the field of civil registration are needed to be implemented by civil registration institutions. Citizens have the right to civil registration, the meaning of this right is that citizens have the right to obtain an authentic certificate from a state official. There are still very few people who realize how important a certificate is for them in supporting their lives. For example, humans who experience death, of course need a legality in the order of a region that gives the families of people left behind by death an identity in the event of death. A death certificate issued by a Civil Registry Office official has a very big meaning in the future, if something suddenly happens.

For example, for the purposes of determining the heirs of the family left behind, or to be able to give directions to the court authentically based on the legal basis in force in Indonesia (Lisda Van Gobel & Laila Yusuf, 2017). The basis for obtaining legal certainty for a person is that records of a person's important events, such as death, must be registered with the Civil Registry Office. The important role of the Death Certificate in the Civil Registry Act is that the deed is an authentic deed that contains a complete record of a person which can provide legal certainty in death events for human beings (Lisda Van Gobel & Laila Yusuf, 2017). In accordance with Article 37 PP no. 24 of 1997 which states "Transfer of land rights and ownership rights to apartment units through sale and purchase, exchange, grant, entry into a company and other legal acts of transfer of rights, except transfer of rights through auction, can only be registered if proven by a deed made by the authorized PPAT in accordance with the provisions of the applicable laws and regulations."

The process of changing the name of a land ownership certificate can be carried out if the person concerned has fulfilled the requirements or completed the required documents. This is regulated in PERKABAN RI NO. 1 of 2010 concerning Land Service and Regulation Standards (SOP) Article 6 Paragraph (2) which states "the requirements that must be fulfilled by the applicant so that their application can be processed further in the form of land documents and documents related to land as listed in attachment II to this regulation." The files that must be submitted to the Blitar Regency Land Office (BPN) to carry out the name change process are:

1. Change of name through inheritance, namely:
 - a. Photocopy of KTP of the applicant/all heirs
 - b. Photocopy of Family Card (KK)
 - c. Photocopy of Death Certificate issued by the civil registry
 - d. Inheritance Certificate
 - e. Original land certificate
 - f. Notification of Tax Due for Land and Building Tax (SPPT PBB) for the last year
 - g. Proof of Fees for Acquisition of Land and Building Rights (BPHTB)
2. Transfer the name through buying and selling, namely:
 - a. Deed of sale & purchase
 - b. Original certificate
 - c. Photocopy of KTP and KK of husband and wife of seller and buyer
 - d. Payment Letter for Regional Tax Fees for Acquisition of Land and Building Rights (SSPD BPHTB) that are owed
 - e. Tax Payment Letter (SSP) for seller's tax
 - f. Photocopy of Tax Return for Land and Building Tax (SPPT PBB) for the year concerned
3. Change the name through a grant, namely:
 - a. Grant Deed
 - b. Original certificate
 - c. Photocopy of KTP and KK of the husband and wife of the grantor and recipient of the grant
 - d. Grantor's Statement Letter
 - e. Regional Tax Payment Letter for Acquisition of Land and Building Rights (SSPD BPHTB)
 - f. Tax Payment Letter Grantor Statement (SSP PPh)
 - g. Tax Notification Letter for Land and Building Tax (SPPT PBB).
4. Change the name through exchange, namely:
 - a. Original certificate to be exchanged
 - b. Photocopy of KTP and KK of husband and wife of each party
 - c. Regional Tax Payment Letter for Acquisition of Land and Building Rights (SSPD BPHTB)
 - d. Tax Payment Letter (SSP)
 - e. Tax Notification Letter for Land and Building Tax (SPPT PBB)

The procedure for transferring the name of a land title certificate at the Blitar Regency Land Office will be described as follows:

1. Registration of Land Rights Certificate

Every right to land, including changes, transfers and encumbrances must be registered. Registration is not only carried out on land that has never been registered (no certificate yet) but is also carried out on land that has already been registered (certified) but there have been changes to both the land and the owner. There are various changes to this land, it could be due to a transfer of rights, it could be because it is burdened with a right, even if the land is lost or destroyed it also has to be registered. One of the legal bases for registering transfers of land rights is Article 23 Paragraph (1) of the UUPA which states that "property rights, as well as every transfer, deletion and encumbrance with other rights must be registered according to the provisions referred to in Article 19 of the UUPA ." Therefore, every land right holder is obliged to register their land as regulated in the UUPA. In accordance with Article 19 Paragraph 1 of UUPA No. 5 of 1960 that "to ensure legal certainty by the Government, land registration is carried out throughout the territory of the Republic of Indonesia according to the provisions regulated by Government Regulations."

If the owner dies then (Wawancara dengan Ismail, 17 Januari 2024):

- a) To transfer the name of the deceased, the name of the heir must be transferred and a death certificate must be attached.
- b) for Letter C whose previous owner has died, heirs must first be inherited and a death certificate must be attached.

2. Inspection of files at the Land Office

When the files have arrived at the Land Office, they will be checked by the authorized party. This check itself is carried out to avoid errors or inconsistencies in the applicant's data. In accordance with PERKABAN RI NO.1 of 2010 concerning Land Service Standards and Regulations (SOP) Article 13 Transitional Provisions which states "at the time this regulation comes into force, applications for land services that have been received are complete, carried out in accordance with the provisions in force before the enactment of this regulation." So with the enactment of this Regulation, the service process also comes into effect, including checking applicant files so that they can be immediately recorded and processed (Wawancara dengan Retno, 20 Desember 2023).

3. Payment of Land Rights Registration Fees.

As with other government institutions, if we want to manage or have needs with this institution, of course there are costs that have to be paid. In this case, regarding the procedure for transferring the name of the title certificate to land at the Land Office, in accordance with PERKABAN RI NO. 1 of 2010 concerning Land Regulation and Service Standards Article 7 which states "fees as intended in Article 4 letter c are service fees which "required to applicants in accordance with statutory regulations regarding the types and rates of non-tax state revenues that apply to the National Land Agency of the Republic of Indonesia." Referring to these regulations, the applicant is required to pay the fees that have been determined in accordance with the Republic of Indonesia Government Regulation NO. 128 of 2015 concerning Types and Tariffs for Types of Non-Tax State Revenue which applies to the Ministry of Agrarian Affairs and Spatial Planning, National Land Agency Article 16 Paragraph (2) which states "the tariff for land registration data maintenance services as intended in Article 15 letter b is in the form of Land Rights Transfer Registration Services for Individuals and Legal Entities, calculated based on the formula $T = (1\% \times \text{Land Value}) \text{ Rp. } 50,000.00$." So every work in terms of services at the Land Office is regulated in accordance with existing provisions (Wawancara dengan Herianto, 23 Desember 2023).

4. Work process, recording and correspondence with a period of 7 to 20 days.

PERKABAN RI NO.1 of 2010 concerning Service Standards and Land Regulations Article 9 which states "the procedures as referred to in Article 4 letter e are the stages of the service process for each type of activity as stated in the flow chart listed in attachment III to this Regulation."

The procedure for carrying out the transfer of names to land title certificates at the Land Office, the processing, recording and correspondence process, already has a coordinator, each of whom is appointed according to his or her abilities and skills. As regulated in PERKABAN RI NO.1 of 2010 concerning Service Standards and Land Regulations Article 11 Paragraphs 1 & 2, namely:

- (1) For the smooth implementation of services, the Head of the Land Office and the Head of the Regional Office of the National Land Agency each appoint a coordinator and service counter officer who has skills and abilities in accordance with service needs.
- (2) The coordinator and officers as referred to in paragraph 1 are appointed periodically by the Head of the Land Office or the Head of the Regional Office of the National Land Agency for a maximum of 2 (two) years.

If the documents are complete and payment has been made, then the certificate submitted by the applicant will be recorded and processed by the authorized employee. The name of the old right holder in the land book and certificate is crossed out in black ink and initialed by the Head of the Land Office or an appointed official. The name of the new right

holder is written on the page and column in the land book and certificate with the recording date given and signed by the Head of the Land Office or appointed official, with permission from the Provincial BPN Regional Office and the RI BPN Head Office. In this process, the implementation of transferring the name of the title certificate to land takes around 7 to 20 working days, calculated from the time the file is received for registration at the Land Office and takes effect on working days. In accordance with the applicable provisions according to PERKABAN RI NO.1 of 2010 concerning Land Regulation and Service Standards Article 8, namely

- (1) The time as referred to in article 4 letter d is the period for completion of land services starting from the receipt of complete documents and payment of the stipulated fees.
- (2) The time period as intended in paragraph 1 is the longest time period for completion of each type of land service which is calculated based on working days.

However, the implementation is not in accordance with the SOP that has been set. This is in accordance with the results of an interview with one of the applicants, Mr. Rudi, who changed his inheritance name until it was completed after 3 months (Wawancara dengan Rudi, 26 Januari 2024).

5. Issuance of Certificates.

A certificate is a statement made or issued by an authorized official. By providing this certificate, it means that the official concerned has provided status regarding a person's condition. In Republic of Indonesia Government Regulation no. 24 of 1997 concerning Land Registration Article 31 Paragraph 1, which states "certificates are issued for the benefit of the rights holder concerned in accordance with the physical data and juridical data that have been regulated in the land book as intended in Article 30 Paragraph 1." A land certificate is a right that must be obtained by holders of land rights because the holders of land rights will be guaranteed legal certainty, so that they will avoid all land dispute problems. Furthermore, rights to land jointly owned by several people or legal entities are issued with one certificate after the name of the old right holder is replaced with the name of the new right holder (Wawancara dengan Ismail, 17 Januari 2024).

Process of Changing the Name of a Certificate of Ownership Based on a Sale and Purchase Agreement Where the Seller Dies in Blitar Regency. Based on an interview with Silvia Septriana as Head of the Land Rights Data Maintenance and PPAT Development Sub-Section, the process of changing the name of a title certificate based on a sale and purchase agreement where the seller dies can be done by carrying out inheritance first. As for the process and procedures for inheriting inheritance according to Silvia Septriana at BPN Blitar Regency, several document requirements are needed, namely (Wawancara dengan Silvia Septriana, 27 November 2023):

a. Completeness of document requirements

- 1) Certificate of ownership in the name of the heir. This certificate is a certificate of property rights of the deceased or heir which will be transferred to the heirs due to death. The certificate is the basis for transferring rights due to inheritance.
- 2) Death certificate. This is a letter of proof that the holder of the rights listed on the certificate has indeed died, in this case issued by the Village Head and known to the Subdistrict Head.
- 3) If the land is registered for the first time from Letter C, then, if the holder of the right is previously, he must include a death certificate.
- 4) Heir certificate. This heir certificate is made by the heirs of the heir who has died, where the inheritance certificate is made and witnessed by 2 (two) witnesses and is known by the village head government where the heir is domiciled, then registered by the sub-district head.
- 5) Proof of the heir's identity. The identity of the heirs attached to the inheritance process is a valid family card (KK) and identity card (KTP).
- 6) Proof of payment for the current year's SPPT PBB.

- 7) Proof of payment of tax on the acquisition of land rights due to inheritance, consisting of SSB (BPHTB) and SSP/PPH.

In connection with the payment of BPHTB and PPH by inheritance, based on the Director General of Taxes Regulation No. 30/PJ/2009 concerning Procedures for Granting Exemptions from the Obligation to Pay or Collect Income Tax on Income from the Transfer of Land and/or Building Rights. So the heirs submit an application for an income tax certificate (SKB) for income from the acquisition of rights to land and/or buildings to the tax office. If the application letter is approved then you are free from paying PPH, if the application is rejected then the PPH will be paid in the name of the heir.

- b. Then register with BPN by filling in the application form provided at BPN by signing it on a stamp with the following procedure (Wawancara dengan Silvia Septriana, 27 November 2023).
 - 1) All these requirements are entered at the used inspection counter. The file inspection counter will check the file for writing errors on existing data and witnesses. After checking and all files have no errors and are complete, the application is submitted to the data entry counter.
 - 2) At the data entry counter a fee deposit order is made and a file receipt letter is prepared.
 - 3) The fee deposit order is then paid by the applicant to the payment counter and proof of the deposit is handed back to the entry counter to then be given a file receipt letter. And on receipt of the file, the date of completion of the name change process will be recorded.
 - 4) Next, the land agency office starts processing it, where all the data is taken to the counter implementing the transfer of rights assignments and PPAT (P3) for further file inspection and printing of the transfer record. At this stage, changes in rights holders are recorded in the mutation space provided in the relevant land book.
 - 5) Then the data is taken to the Head of Sub Section P3 to be validated.
 - 6) After validation, the data is taken to the Head of the Land Rights and Registration Section for further file inspection and initialing.
 - 7) The Head of the Blitar Regency Land Office then checks the file and validates it.
 - 8) The files go to the P3 implementer for final inspection and carrying out numbering and dating.
 - 9) Recording of transfer of rights in land books, certificates and other registers is carried out as follows:
 - a) The name of the old right holder is crossed out in black ink and then initialed by the head of the land rights transfer subsidy and the head of the land measurement and registration section.
 - b) The name or names of the new rights holders are written in the column and page provided for this purpose by stating the number and date of the inheritance certificate made by the heirs then registered by the sub-district head, then the next recording date is added, signed by the head of the land office.
 - c) The rights number and other identification of the land being transferred are crossed out and the name of the old right holder is then recorded on the list of names of rights recipients.
- c. After the process is complete, the certificate can then be collected by the Applicant at the delivery counter based on the receipt letter on the date recorded on the receipt letter provided previously.

After the transfer of name certificate based on inheritance is completed, the next step according to Silvia Septriana is to make a sale and purchase deed (AJB) between the heirs and the first buyer, this can be done before the PPAT. After the AJB is completed no later than 7 working days, the PPAT must register for the name transfer process with the Blitar Regency National Land Agency (BPN). The procedure for transferring rights based on buying and selling is regulated in Article 103 of the Regulation of the Minister of Agrarian Affairs/Head of the National Land Agency Number 3 of 1997 concerning Provisions for Implementing Government

Regulation Number 24 of 1997 concerning Land Registration as follows (Wawancara dengan Ismail, 17 Januari 2024):

- a. The sale and purchase deed (AJB) has been signed by PPAT and the heirs recorded on the certificate as well as the buyer.
- b. Prepare the requirements to be submitted/registered to BPN, the requirements include:
 - 1) Fill out the application form and sign it on a stamp.
 - 2) Photocopy of the identity of the applicant/heirs (KTP, KK), which has been matched with the original by the counter officer.
 - 3) Original certificate (after inheritance)
 - 4) Photocopy of the current year's SPPT PBB which has been matched with the original by the counter officer.
 - 5) Submission of proof of payment of land rights acquisition tax due to sale and purchase, SSB (BPHTB), proof of SSP/PPH.
- c. Payment of non-tax state revenue (PNBP) whose value depends on the land area issued by BPN.
- d. Check files and their completeness at the counters that are available, based on each post.
- e. Recording of transfer of rights in land books, certificates and other registers is carried out as follows:
 - 1) The name of the old right holder is crossed out in black ink and then initialed by the head of the land rights transfer subsidy and the head of the land measurement and registration section.
 - 2) The name or names of the new rights holders are written in the column and page provided for this purpose by stating the number and date of the sale and purchase deed signed by the parties, then affixed with the date of the next recording, signed by the head of the land office.
 - 3) The rights number and other identification of the land being transferred are crossed out and the name of the old right holder is then recorded on the list of names of rights recipients.
- f. Retrieval of certificate.

In connection with legal protection for buyers in the process of changing the name of a certificate of ownership based on a sale and purchase agreement where the seller dies in Blitar Regency, this can be done by filing a court action to obtain a court decision or court order. According to Silvia Sepriana, a court decision or court order can be used as the basis for the name change process at BPN Blitar (Wawancara dengan Ismail, 17 Januari 2024) Regency as stipulated in Article 37 paragraph (2) PP Number 24 of 1997 concerning Land Registration. Even though the PP does not explicitly state that a court decision can be used as the basis for an application for changing the name of a certificate, it can be interpreted that changing the name of a certificate can be based on an authentic letter made by a non-PPAT. Court decisions included in these criteria are authentic letters or deeds. However, in Article 94 paragraph (2) and paragraph (3) Perkaban Number 3 of 1997 concerning Provisions for Implementing Government Regulation Number 24 of 1997 concerning Land Registration that changes to land registration data based on a court decision or determination of the head of the court are the basis for changes to juridical data in maintenance land registration data.

Silvia Sepriana as Head of the Sub-Section for Land Rights Data Maintenance and PPAT Development stated that the procedures and requirements that must be completed in registering the name change of property rights certificates are based on court decisions/court decisions because there are minors at the Blitar Regency National Land Agency (BPN). are as follows (Interview with Silvia Sepriana, 27 November 2023):

- c. Court decisions that have legal force remain registered with the Blitar Regency National Land Agency (BPN).
- d. Prepare the requirements to be submitted/registered to BPN, the requirements include:
 - 1) Fill out the application form and sign it on a stamp. The application form contains:
 - a) Self-identity

- b) The area, location and use of the land requested
- c) Statement that the land is not in dispute
- d) Statement that the land is physically controlled
- 2) Photocopy of the identity of the applicant/heirs (KTP, KK) and power of attorney if authorized, which has been checked with the original by the counter officer.
- 3) Original certificate
- 4) Photocopy of the current year's SPPT PBB which has been matched with the original by the counter officer.
- 5) Submission of proof of payment of land rights acquisition tax, SSB (BPHTB), proof of SSP/PPH for land acquisitions of more than 60 million rupiah, proof of payment of income (at the time of rights registration)
- e. Payment of non-tax state revenue (PNBP) whose value depends on the land value zone issued by BPN.
- f. Check files and their completeness at the counters that are available, based on each post.
- g. Recording of transfer of rights in land books, certificates and other registers is carried out as follows:
 - e) The name of the old right holder is crossed out in black ink and then initialed by the head of the land rights transfer subsidy and the head of the land measurement and registration section.
 - f) The name or names of the new rights holders are written in the column and page provided for this purpose, stating the number and date of the court decision, then the next recording date is added, signed by the head of the land office.
 - g) The rights number and other identification of the land being transferred are crossed out and the name of the old right holder is then recorded on the list of names of rights recipients.
- f. Retrieval of certificate.

As explained by Silvia Septriana, when processing title transfer certificates at the Blitar Regency National Land Agency (BPN), if all the requirements are complete, it usually only takes one working day to check the completeness of the files, it could even be less than one working day. Then regarding the completion of the certificate making, the certificate can be issued after the next five working days after making the PNBP payment. On behalf of the title certificate due to buying and selling and/or using this court decision, the Blitar Regency Land Agency (BPN) Office did not issue a new certificate but on the existing certificate you can see that the name of the old land right holder was crossed out and initialed, then changed to the name of the new rights holder in the mutation space available on the certificate.

Author's analysis of the Implementation of the Circular Letter of the Minister of Agrarian Affairs No. B/HR.01/839/IV/2023 Regarding Death Certificates as Requirements for Applications for First Time Land Registration and Maintenance of Land Registration Data at the Blitar Regency Land Office

Tabel 4.2 Data Pendaftaran Tanah Di Kabupaten Blitar Peride bulan Oktober s/d Desember 2023

Bulan	Jumlah Pemohon	Tidak Bisa Memenuhi Persyaratan Akta Kematian
Oktober	2015 Pemohon	225 Pemohon
November	2056 Pemohon	350 Pemohon
Desember	1987 Pemohon	400 Pemohon

From the data above, it is clear that the data that the author examined from the counter receiving files that could not fulfill the death certificate requirements every month was more than 10% so that the SE for the applicant was very burdensome and very detrimental to

applicants who had purchased land in the past, whether it was already certified or not yet, but haven't had time to change the name so fulfilling these requirements is very difficult because:

1. The owner has changed address and his whereabouts are unknown.
2. Children or heirs do not want or object to processing their parents' death certificates.
3. Children or heirs do not want to process an inheritance certificate.
4. His children are scattered outside the city.

From the explanation above, the author of the problem with death certificates since the issuance of the SE, all applicants, whether for transfer of inheritance or land registration for the first time, must be obliged to complete a death certificate. This is not effective for applicants because processing death certificates is currently complicated and must include documents. other supporters. This backfires for the applicant who wants to seek legal certainty regarding the land he owns. If the author analyzes the theory of legal certainty and protection, the SE should be accompanied by a policy for applicants who have purchased it a long time ago. Don't let the regulation not have a year limit so that it makes things difficult for the applicant. in fulfilling the death certificate. This results in a lack of legal certainty regarding the land he owns.

Consequences and Obstacles Faced by the applicant in the name change process following the Minister of Agrarian Affairs Circular No. B/HR.01/ 839/ IV/2023 at the Blitar Regency Land Office

In carrying out the process of changing the name of the title certificate for land due to buying and selling, not everything can run smoothly as desired. Sometimes in the middle of the process of changing the name there are things that become obstacles in carrying out the process of changing the name of the land certificate. Several obstacles faced by applicants in the name change process following the Minister of Agrarian Affairs Circular No. B/HR.01/ 839/ IV/2023 states that at the Blitar Regency Land Office, internal and external obstacles include the following:

1. Internal Barriers

a) Insufficient Human Resources (HR).

Human resources can be very important resources that cannot even be separated from an organization, both institutions and companies with the aim that the organization can achieve its goals. The lack of human resources at the Blitar Regency Land Office can hamper the work process and services in this institution. In the current era of information technology, fast movement is needed to complete work. However, not all human resources can implement existing innovations. That's the current situation (Wawancara dengan Retno, 20 Desember 2023). This is also similar to what was conveyed by the Head of Administration, Mr. Rudi, who stated that there was a lack of human resources who did not understand the Circular of the Minister of Agrarian Affairs No. B/HR.01/ 839/ IV/2023 concerning the circular states that the requirement for a death certificate becomes an obligation and necessity that must be completed in the process of registering land rights if the owner dies so that it can hinder the examination of the files when the applicant submits the files at the counter.

b) The number of applications submitted to the Blitar Regency Land Office

With the large volume of work piling up and inadequate Human Resources (HR), the service process at the Blitar Regency Land Office is hampered. The greater the volume of work, the more energy required. The large number of applications received at the Blitar Regency Land Office often makes employees very overwhelmed so that the service process does not run according to what the employees and applicants want (Wawancara dengan Rudi, 21 Desember 2023).

c) Queue at the National Land Agency (BPN) Office

That basically everyone who has business with the Blitar Regency National Land Agency (BPN) Office must comply with applicable regulations, one of which is related to queues in the process. The National Land Agency (BPN) office is the office where land administration is handled in each district/city. That the Blitar Regency National Land Agency (BPN) Office has various duties and authorities related to land administration work. Where every work carried out by the Blitar Regency Land Agency Office comes back again due to limited human resources (Wawancara dengan Silvia Septriana, 27 November 2023). d) The duration of the SOP (Standard Operating Procedure) Process for Transferring the Name of a Certificate whose Proof of Ownership is Still in the form of a Village Registration Letter C (Letter C) and the requirements are incomplete if the previous owner dies

For example, in the case of buying and selling land where it turns out that the land does not yet have a land title certificate, and proof of ownership is still in the form of a Register C Letter from the Village (Letter C). In order for the land buying and selling process to be carried out, it takes a long time, because the seller must first convert the Village Registration Letter C (Letter C) which is converted into a land title certificate. Based on the SOP (Standard Operational Procedure), carrying out this conversion takes approximately 3 months at the earliest and up to 9 months at the longest. For example, based on an interview with Silvia Septriana as Head of the Land Rights Data Maintenance and PPAT Development Sub-Section, that in the first registration process and the process of changing the name of the title certificate based on the sale and purchase agreement where the seller dies can be done by carrying out inheritance first (Wawancara dengan Silvia Septriana, 27 November 2023).

As for the process and procedures for inheritance, according to Silvia Septriana at the Blitar Regency Land Office, several document requirements are needed, namely (Wawancara dengan Silvia Septriana, 27 November 2023):

- 1) letter C and land history which is still in the applicant's previous name. If he dies, he must complete a death certificate in accordance with the Circular of the Minister of Agrarian Affairs No. B/HR.01/ 839/ IV/2023 concerning this circular states that the requirements for a death certificate are an obligation and must be completed in the process of registering land rights if the owner dies.
- 2) Certificate of ownership in the name of the heir. This certificate is a certificate of property rights of the deceased or heir which will be transferred to the heirs due to death. The certificate is the basis for transferring rights due to inheritance.
- 3) Death certificate. To be declared invalid must be a death certificate issued by the local population service. This death certificate is a letter of proof that the holder of the rights listed in the certificate or Letter C has indeed died, in this case it is issued by the local population service.
- 4) Heir certificate. This heir certificate is made by the heir of the heir who has died, where the heir certificate is made and witnessed by 2 (two) witnesses and known by the head of the village where the heir is domiciled, then registered by the sub-district head. .
- 5) Proof of the heir's identity. The identity of the heirs attached to the inheritance process is a valid family card (KK) and identity card (KTP).
- 6) Proof of payment for the current year's SPPT PBB.
- 7) Proof of payment of tax on the acquisition of land rights due to inheritance, consisting of SSB (BPHTB) and SSP/PPH. In connection with the payment of BPHTB and PPH by inheritance, based on the Director General of Taxes Regulation No. 30/PJ/2009 concerning Procedures for Granting Exemptions from the Obligation to Pay or Collect Income Tax on Income from the Transfer of Land and/or Building Rights.

So the heirs submit an application for an income tax certificate (SKB) on income from the acquisition of rights to land and/or buildings to the tax office. If the application letter is approved then you are free from paying PPH, if the application is rejected then the PPH will be paid in the name of the heir. However, circular number: B/HR.02/1012/IV/2023 concerning instructions for registering the

transfer of rights due to inheritance, testamentary grants and distribution of joint rights has abolished the SSP/PPH for those who have died without applying for an SKB.

Of the requirements for completeness of these documents, the thing that is most numerous and difficult to fulfill is the completeness of death certificate administration, which has been around for a long time and has become an obligation or necessity which must be completed in accordance with the Circular of the Minister of Agrarian Affairs No. B/HR.01/ 839/ IV/2023 concerning this circular states that the requirements for a death certificate are an obligation and must be completed in the process of registering land rights if the owner dies (Wawancara dengan Endri, Desember 2023). This is in accordance with an interview with one of the applicants for registration of land rights for the first time, Mr. Endri, who found it difficult to process a death certificate that occurred in the past and had to complete it so that the applicant's files or the land he owned could not be registered to obtain official legality.

2. External Barriers

a) Buying and selling land which is land resulting from inheritance

The problem that often occurs is that the owner of the inherited land (heir) has died, where the inherited land has not been divided into inheritances and the land certificate has not been changed to the name of the heir. Even though the land will be sold by his heirs because it is for living purposes. So, in order for heirs to change their names, they must first make a Death Certificate and Inheritance Certificate (SKW) at the local Village Office. After having a Certificate of Inheritance (SKW), the heirs then submit an application to the local court if one of the heirs is under age (17 years) with the aim of obtaining a court determination that the applicant is the legal heir and has the right to sell the inherited land (Wawancara dengan Silvia Septriana, 27 November 2023).

b) The number of heirs or sellers who live far away from each other

The transfer of rights to jointly owned land or C-letter land where the owner dies or the division of inheritance involving a large number of heirs often creates its own problems. Transfer of rights to land that is jointly owned by several heirs which, if it is to be sold to another party, must obtain approval from all heirs. If the heirs live far from each other, even scattered throughout Indonesia, this will make it difficult for the PPAT to make the deed, because gathering all the heirs is not easy. Usually, to overcome this, for heirs who are unable to attend, a power of attorney will be drawn up that is acknowledged by the authorized official. The power of attorney is sent to be signed and then sent back as the basis for making the deed. With many heirs and the method of making a power of attorney which must be sent back and forth, this will certainly lengthen the process of transferring rights, likewise in the case of distribution of inheritance which also requires mutual agreement, the presence of all heirs is also required (Wawancara dengan Rina Ernawati, 20 Desember 2023).

c) There are arrears of taxes that must be paid

PPAT is not allowed to sign a deed of transfer before the Land Acquisition Tax (BPHTB) owed has been paid as proven by proof of payment. In general, parties do not want to understand that the tax owed must be paid first. This requirement gives the impression of a convoluted procedure because the person concerned must sign a Land Rights Acquisition Fee Deposit Letter (SSPD BPHTB), and must be signed by the PPAT, then pay to the Bank and report to the Tax Service Office, then the proof of payment is handed back to the PPAT to make a deed. . This will make it difficult for parties who live outside the city who need travel time.

Apart from that, both the tax that must be paid by the seller, namely Land and Building Tax (PBB), and the tax that must be paid by the buyer, namely Land and Building Rights Acquisition Fee (BPHTB). The case that usually occurs is that the seller as the owner of the land turns out to have not paid the land and building tax (PBB) for several years, which should be paid once every year. Because there are arrears in the payment of land and building tax (PBB), when the land owner wants to sell the land, PPAT will definitely first check the status of the land certificate, and one of the checking processes is checking regarding land tax payments and building (UN). So it can be seen if it turns out that the owner (seller) has arrears in paying the land and building tax (PBB) (Wawancara dengan Rina Ernawati, 20 Desember 2023).

d) There is a mismatch between the name on the certificate and the seller's identity

That the discrepancy between the name on the certificate and the identity on the Seller's Resident Identity Card (KTP), among other things, can occur because there is an error in inputting data in the certificate or in the KTP. This usually happens to owners of land title certificates from older people who

have old/previous spellings of their names. So it is very possible for an error to occur in the data input. Because if in the process of buying and selling or inheritance the death certificate does not match until the process of changing the name there is a mismatch in the identity of the seller, then PPAT does not want/does not dare to process the sale and purchase or inheritance and PPAT asks the seller to make a Certificate from the local exit (Wawancara dengan Ismail, 17 Januari 2024).

e) Queue at the National Land Agency (BPN) Office

That basically everyone who has business with the National Land Agency (BPN) Office must comply with applicable regulations, one of which is related to queues in the process. The National Land Agency (BPN) office is the office where land administration is handled in each district/city. That the National Land Agency (BPN) Office has various duties and authorities related to land administration work. Where every work carried out by the National Land Agency (BPN) has its own Standard Operating Procedures (SOP).

From the description of the obstacles or obstacles above, it can result in many land rights registration processes failing to obtain the legality of the land rights, the most common of which is the failure to fulfill the requirements for completeness of the death certificate. So the applicant is lazy to go back to processing the legality of the land rights that have been granted. have it.

CONCLUSION

1. Effectiveness of Implementation of Minister of Agrarian Affairs Circular No. B/HR.01/839/IV/2023 Regarding the Death Certificate as a Requirement in the First Time Land Registration Application and the Maintenance of Land Registration Data at the Blitar Regency Land Office is not running effectively because many of the files of applicants for registration of land rights they own are having problems in fulfilling the completeness of the documents the death certificate, especially if the purchase has already occurred and the owner has died and has moved from the area.
2. Consequences and obstacles faced by the applicant in the name change process following the Minister of Agrarian Affairs Circular No. B/HR.01/ 839/ IV/2023 concerning Death Certificates as Requirements for Applications for First Time Land Registration and Maintenance of Land Registration Data at the Blitar Regency Land Office
 1. Internal Barriers
 - a) Insufficient Human Resources (HR).
 - b) The number of applications submitted to the Blitar Regency Land Office
 - c) Queue at the National Land Agency (BPN) Office
 - d) The duration of the SOP (Standard Operational Procedure) for the process of changing the name of a certificate whose proof of ownership is still in the form of a Village Registration Letter C (Letter C) and the requirements are incomplete if the previous owner dies
 2. External Barriers
 - a) Buying and selling land which is land resulting from inheritance
 - b) The number of heirs or sellers who live far away from each other
 - c) There are arrears of taxes that must be paid
 - d) There is a mismatch between the name on the certificate and the seller's identity so that it results in legal certainty regarding the rights to the land he has purchased which cannot be changed to him.

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