



Analysis of the Elements of Unlawful Acts in Decision Number 34/Pdt.G/2018/PN Bli and the Position of L&B Tax as Evidence

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Abstract: In Indonesia, the concept functions to protect the rights of individuals and groups who are harmed by the actions of others. Based on Article 1365 of the Indonesian Civil Code, any unlawful act that causes harm to another party gives rise to the obligation of the perpetrator to compensate for the damage caused. This study examines the application of tort elements in Decision Number 34/Pdt.G/2018/PN Bli, which involved an inheritance land dispute between the plaintiffs and the defendants, with the Head of the Bangli Land Office also joined as a co-defendant. The plaintiffs argued that the disputed land constituted a legitimate inheritance, but they were only able to support their claim through the Land and Building Tax Assessment Notice. Conversely, the defendants succeeded in proving ownership by presenting a Land Ownership Certificate that was procedurally issued by the National Land Agency. In its ruling, the panel of judges rejected the plaintiffs' main claim and granted the defendants' counterclaim, declaring that the plaintiffs had committed an unlawful act by occupying the land without a valid legal basis. This judgment emphasizes that the Land and Building Tax Assessment Notice does not have legal force as proof of land ownership, serving merely as an administrative taxation document, whereas the Land Ownership Certificate constitutes valid and strong evidence of ownership in accordance with Article 32 paragraph 1 of Government Regulation No. 24 of 1997 concerning Land Registration. This study highlights the importance of distinguishing between administrative evidence and juridical evidence in land disputes.

Keyword: Tort, Land, and Building Tax Assessment Notice, Land Ownership Certificate, Land Dispute, Court Decision.

INTRODUCTION

Unlawful Acts ("UA") is one of the basic concepts in Indonesian civil law that serves to provide protection for the rights of individuals and groups of people who are harmed by the actions of others. The legal basis for UA is found in Article 1365 of the Indonesian Civil Code ("ICC") which states that "Every unlawful act that causes harm to another person, requires the person whose fault causes the loss, to compensate for the loss." This article emphasizes the

principle of a person's responsibility for the consequences of their actions that cause harm to another party, whether intentionally or due to negligence.

For an action to be considered an Unlawful Act (UA) according to Article 1365 of the Civil Code, five essential elements must be simultaneously fulfilled. First, the existence of actions, which can be a real action or an omission to act. This action includes both intentional and negligent actions, and its existence and the cause of the loss must be proven. Second, the unlawful element, namely actions that are contrary to the law, whether in the form of violations of written laws, violations of the subjective rights of others such as property rights or intellectual property, or violations of norms of morality and propriety that apply in society. The concept of unlawful is not only limited to formal rules, but also includes developing social norms, as emphasized by the Hoge Raad decision of 1919.

Third, the element of fault or culpability, where the perpetrator can be deemed guilty for committing a prohibited act or failing to do something that should have been done. This fault is assessed based on objective measures, namely how a "reasonable person" would behave in a similar situation. Fourth, there is a loss, whether material, such as property damage, lost profits, or unexpected costs, or immaterial, such as defamation, loss of trust, or harm to honor. Fifth, there is a causal relationship between the act and the loss. This means that the loss must be a direct result of the perpetrator's actions. The principle of *conditio sine qua non* applies here, meaning that if the act had not occurred, the loss would not have occurred. These five elements are an important basis for assessing and proving UA claims in court (Simangunsong, 2017).

This civil case is recorded in Decision Number 34/Pdt.G/2018/PN Bli which was examined and decided by the Bangli District Court. The parties in this case are I Gede Anggajaya as Plaintiff I and heir of the kapurusa of the late I Made Tjakera, together with his wife Ni Made Sukesti as Plaintiff II, against I Made Mujar and I Made Tarsa as Defendants I and II who claim to be the heirs of the late I Rena, as well as the Head of the Bangli Regency Land Office who was withdrawn as a Co-Defendant. The case began when the Plaintiff argued that the late I Made Tjakera during his lifetime owned a plot of land of approximately 42 ares (0.42 ha) as recorded in the L&B tax with Tax Object Number 51.06.040064-0014.0. According to the Plaintiff, the land is a legitimate inheritance for him as an heir, but the Defendants control the land and even managed to register it so that a Certificate of Ownership (CO) was issued in the name of the Defendant at the Bangli Land Office. The Plaintiff believes that the issuance of the certificate is invalid because it was carried out without the consent of the rightful heirs. Therefore, in his lawsuit, the Plaintiff requests that the court declare him as the heir of the kapurusa of the late I Made Tjakera, determine the disputed land as a legitimate inheritance, declare it invalid and cancel the certificate of ownership issued by the Bangli NLA in the name of the Defendants, and impose a security seizure (*conservatoir beslag*) on the disputed land so that it cannot be transferred.

Meanwhile, the Defendants in their response rejected all the arguments of the lawsuit and stated that the land actually belonged to the late I Rena, their heir. They filed an exception regarding the unclear nature of the lawsuit (*obscuur libel*) and an objection to absolute competence on the grounds that the certificate dispute should be examined in the State Administrative Court (AC). Not only that, the Defendants also filed a counterclaim, demanding that the Plaintiff be declared to have committed an unlawful act for occupying land they considered to be I Rena's inheritance. The co-defendant, namely the Head of the Bangli Land Office, also emphasized that the issuance of the certificate had been carried out according to procedure. The mediation process undertaken in court failed to achieve a settlement. Through an interim decision dated June 25, 2018, the panel of judges rejected all the Defendants' exceptions and declared the Bangli District Court to have the authority to hear this case.

Subsequently, a local inspection was conducted to determine the location of the disputed land. In their evidence, the Plaintiff was only able to present evidence in the form of a Land and Building Tax (L&B tax) in the name of the late I Made Tjakera, which the judge deemed to have no legal force as proof of ownership of land rights. In contrast, the Defendants and Co-Defendants submitted evidence in the form of valid land title certificates and land records, which are recognized as strong evidence of ownership until proven otherwise. Based on this, the panel of judges deemed the Plaintiff's claims unproven, while the Defendants' land title certificates remained legally valid.

METHOD

The method used in this research is normative juridical, with an approach based on the study and review of secondary and primary legal materials, especially library materials, such as laws and regulations, court decisions, legal doctrines, and academic literature that discuss unlawful acts and the position of evidence in civil litigation (Benuf & Suhariyati, 2020). The selection of this method is intended to obtain a complete picture of the legal norms governing the research object, while ensuring a match between the theoretical approach and the practices that are developing in the legal field in Indonesia. . This research focuses on the perspective of juridical analysis with the aim of reviewing the application of the elements of unlawful acts as regulated in Article 1365 of the Civil Code in Decision Number 34 / Pdt.G / 2018 / PN Bli and examining the position of the Notification Letter of Tax Payable on Land and Buildings (L&B tax) when submitted as evidence of land ownership. The analysis is carried out by considering the applicable positive law, especially the provisions in the Civil Code, the Basic Agrarian Law, and government regulation Number 24 of 1997 concerning Land Registration, as well as the judge's considerations in the decision that is the object of research. The type of data used is secondary data. Consisting of primary legal materials in the form of laws and court decisions that are in accordance with the object of study. Secondary materials, such as books, journals, scientific articles, and expert opinions, are used to enrich the theoretical perspective regarding the concept of Unlawful Acts and the differentiation of the status of administrative evidence (L&B tax) and legal evidence (ownership certificates). This research is expected to provide an overview of the application of the elements of Unlawful Acts and explain the legal status of L&B tax in land disputes.

RESULTS AND DISCUSSION

Elements of Unlawful Acts in Decision Number 34/Pdt.G/2018/PN Bli

The first element of an unlawful act is the existence of an act, either a positive act (active action) or a negative act (negligence or allowing something that should be done). In Decision Number 34/Pdt.G/2018/PN Bli, the acts that are the main issue are layered: on the one hand, there are the actions of the Defendants (I Made Mular and I Made Tarsa) who registered the land at the Bangli Regency Land Office so that a land Certificate of Ownership (CO) was issued in their name; on the other hand, there are the actions of the Plaintiffs (I Gede Anggajaya and Ni Made Sukesti) who continued to control the disputed land and even filed a lawsuit to demand recognition as heirs and request the cancellation of the certificate belonging to the Defendants. These actions are both real and give rise to disputes. However, in the counterclaim, what is examined further is whether the Plaintiff's actions in controlling the land and filing a lawsuit without a strong legal basis can be qualified as an unlawful act. The panel of judges concluded that "acts" do not merely mean physically occupying the land, but also encompasses legal action in the form of filing a lawsuit with the court based on an invalid claim. Therefore, the element of an act is clearly fulfilled, as the Plaintiff has taken legal and factual steps that directly impact the Defendants' rights as legitimate certificate holders. In this case, the Plaintiff's actions are very concrete: occupying the land, paying land and building

taxes, and claiming to be heirs despite not having proof of ownership in the form of a certificate. L&B tax is an administrative document issued by the Directorate General of Taxes as a notification of tax obligations on land and buildings, not as proof of ownership of land rights. L&B tax only shows who is the taxpayer for a tax object, not its legal owner. In contrast, CO issued by the NLA is a valid proof of land ownership that has strong evidentiary power as regulated in Article 32 paragraph (1) of Government Regulation Number 24 of 1997 concerning Land Registration. CO contains physical and legal data that guarantees legal certainty for the owner, so that in land disputes, the certificate always has a higher legal standing than L&B tax which is only administrative in nature.

The second element, namely unlawfulness, is the core of the debate in this case. According to doctrine, unlawfulness does not only mean contradicting written laws, but can also be a violation of the rights of others, the legal obligations of the perpetrator, morality, and social propriety. In this case, the Plaintiff's claim that the disputed land was inherited from the late I Made Tjakera was based solely on the L&B tax (land title deed), which the judge declared did not constitute proof of ownership. In contrast, the Defendants were able to demonstrate a land ownership certificate (CO) issued by the Bangli Land Agency (NLA) in accordance with applicable procedures. A land ownership certificate under Indonesian agrarian law is strong, even perfect, evidence of ownership as long as it is not legally revoked. Therefore, the Plaintiff's actions in continuing to occupy the land, claiming ownership, and filing a lawsuit were deemed by the panel of judges to violate the Defendants' rights as the legal certificate holders. Here it is clear that unlawfulness in this context does not mean the Plaintiff explicitly violated written regulations, but rather because he acted contrary to the rights of other legal subjects. In other words, there was a violation of the principle of "*neminem laedere*" (do not harm others). The panel of judges stated that the existence of a procedurally obtained title deed in the Defendant's name rendered the Plaintiff's claim legally unjustifiable. Ignoring this fact and continuing to sue, let alone control the land, clearly violates the law. Therefore, the element of unlawfulness is clearly proven in this counterclaim.

The third element is the existence of an error on the part of the party suspected of committing UA, either in the form of intent (*dolus*) or negligence (*culpa*). In this decision, the error assessed is whether the Plaintiff acted with intent or negligence that caused harm to the Defendants. The panel of judges considered that the Plaintiff knew, or at least should have known, that his claim was legally ineffective because it was based solely on the Land and Building Tax (L&B tax). In practice, the L&B tax is only a tool for determining who is liable to pay taxes, not proof of ownership. Therefore, when the Plaintiff continued to use the L&B tax as a basis for controlling the land and suing the legal certificate holder, he committed serious negligence, even intentionally, to maintain a baseless claim. The error here is twofold: first, factually, the Plaintiff did not hand over the land to the legal rights holder; second, legally, he enforced the claim by filing a lawsuit in court. This action reflects an intention to gain profit from land to which he is not entitled, or at least demonstrates a failure to clearly examine the legal basis. This error became clear when the panel of judges considered that every legal subject should be careful in filing a claim for land rights, especially if an official certificate already exists. Thus, the element of error is fulfilled in this case because the Plaintiff's actions were not only the result of a reasonable error, but were a form of negligence and clear guilt.

The fourth element is the loss suffered by another party as a result of the act. Losses in the context of Article 1365 of the Civil Code can be material or immaterial losses. In Decision No. 34/Pdt.G/2018/PN Bli, losses were experienced by the Defendants as the legal certificate holders. Material losses arose because they were unable to control and utilize the land properly, even though the certificate had been issued in their name. The Plaintiff's control prevented the Defendants from planting, renting, or selling the land according to their rights. In addition, the lawsuit in court forced the Defendants to incur additional costs in legal defense, including court

fees, attorney fees, and loss of time. In terms of immaterial losses, the Defendants experienced psychological pressure and social reputation, because they were sued as if they had seized someone else's land, even though they had a legal certificate. In Balinese traditional society, land ownership status is also linked to family honor, so the Plaintiff's claim created a significant moral burden. The panel of judges concluded that this loss was real and could not be ignored, as every legitimate owner has the right to full legal protection for their land. Therefore, the element of loss in this case was clearly proven.

The final element is the causal relationship between the act and the resulting loss. In this case, the panel of judges determined that the losses suffered by the Defendants arose directly from the Plaintiff's actions. If the Plaintiff had not controlled the land and had not filed a lawsuit, the Defendants could have enjoyed the land according to their certificate without interference. However, due to the unauthorized control and lawsuit, the Defendants lost that opportunity, incurred additional costs, and suffered moral harm. The causal relationship here is clearly direct (*direct causality*), not indirectly. The plaintiff is the primary cause of the dispute and losses, not a third party or other circumstances. In civil law doctrine, if a person's actions directly cause losses to another person, then the causal relationship is considered proven. Thus, in this counterclaim case, the Defendants' losses stem from the Plaintiff's actions, so the element of causality is fulfilled. The panel of judges concluded that there were no other external factors that broke the chain of cause and effect, so that responsibility for the losses rests entirely with the Plaintiff as the perpetrator of UA.

Based on the above description, the five elements of Article 1365 of the Civil Code can be tested against the case in Decision Number 34/Pdt.G/2018/PN Bli. The first element (the existence of an act) is clearly fulfilled because there is a real action from the Plaintiff. The second element (unlawful) is also fulfilled because the action is contrary to the rights of the legal certificate holder. The third element (error) is proven because the Plaintiff acted negligently or intentionally to maintain a claim without a legal basis. The fourth element (loss) is clearly present, both material and immaterial, on the part of the Defendant. The fifth element (causal relationship) is also clear, because the loss directly arises from the Plaintiff's actions. Therefore, the panel of judges granted the Defendants' counterclaim and declared the Plaintiff to have committed an unlawful act. Thus, in contrast to the rejected conventional claim, the counterclaim succeeded in proving all elements of UA, so that this decision confirms legal protection for holders of certificates of ownership as strong evidence of ownership.

The position of the Tax Notice of Land and Building Tax Payable (L&B Tax) compared to the Land Ownership Certificate as evidence of land ownership in a lawsuit for unlawful acts in Decision Number 34/Pdt.G/2018/PN Bli.

Indonesian civil procedure law, specifically Article 164 HIR/284 RBg, stipulates five types of evidence, namely: (1) written/lettered evidence, (2) witness evidence, (3) suspicion, (4) confession, and (5) oath. In this order, written evidence occupies the most important position in resolving civil cases. Specifically in land ownership disputes, land certificates in the form of authentic deeds and issued by the NLA have the strongest evidentiary standing, exceeding the evidentiary value of other administrative documents (Tim Hukum Online, 2024).

Furthermore, two land registration publication systems are globally recognized: the positive publication system (registration of titles) and the negative publication system (registration of deeds). The positive publication system registers land rights, in which the state plays an active role in verifying legal data and the burdens attached to the land object. Therefore, the issued certificate has the highest evidentiary power and is guaranteed by the state, even if an error occurs, the state is obliged to provide compensation. Conversely, the negative publication system only records the legal deed without guaranteeing the accuracy of the data contained in the certificate, so that land officials are passive and the certificate is not

absolute proof of ownership. The advantage of the positive system is legal certainty for the certificate holder, but the disadvantage is that the legitimate owner can lose their rights if the state issues the certificate incorrectly. Meanwhile, the negative system provides an opportunity for the true owner to recover their rights through legal mechanisms, although legal certainty for the certificate holder is weakened because ownership status can be challenged at any time. In Indonesia, land registration can be carried out systematically through state-established programs (such as Prona and PTSL) or sporadically at the initiative of the landowner. Globally, two publication systems are recognized: positive and negative, while Indonesia adheres to the negative system with a positive tendency. Consequently, land certificates do not provide absolute guarantee of ownership because they can still be revoked if another party proves stronger rights. This situation creates protection for legitimate owners, but also creates legal uncertainty for certificate holders. Therefore, the government should move towards a positive system so that land officials are more active, thorough, and responsible. Meanwhile, communities, as rights holders, need to be proactive in registering, controlling, and protecting their land to avoid potential disputes (Dimas, 2021).

Prof. Boedi Harsono, a leading expert in Indonesian Agrarian Law, explains that in the agrarian legal system, there is a distinction between *het grondenrecht in rust*, namely rights viewed as a legal institution, and *het grondenrecht in beweging*, namely rights understood as concrete legal relationships. At the level of *het grondenrecht in beweging*, the mechanisms of acquisition, transfer, encumbrance, and even the elimination of rights are discussed, including the means of proof. In this context, certificates are considered the evidence with the highest evidentiary power (Riza et al., 2024). Therefore, in proving documents, it is necessary to emphasize legal certainty itself. The theory of legal certainty emphasizes that the law must be enforced without discrimination so that everyone can predict the consequences of their actions. Gustav Radbruch defined legal certainty as a product of positive law that must be obeyed, even if it is sometimes considered unfair. He formulated four principles: law is legislation, based on facts, clearly formulated to avoid multiple interpretations, and not easily changed. In essence, law must be certain as a guide to behavior, while also being fair to create a reasonable order (Ananda).

The Land and Building Tax Payable Notification Letter, better known as L&B tax, is an official document issued by the Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia. This document serves as a notification to taxpayers regarding the amount of land and building tax payable each year. Therefore, the L&B tax is closely related to taxation and fiscal administration, not to the ownership status of the land or building itself (Bapenda DKI Jakarta, 2025). The Land and Building Tax (L&B tax) is regulated by Law Number 12 of 1985 concerning Land and Building Tax, which was later amended by Law Number 12 of 1994. The principles are now further strengthened by Law Number 1 of 2022 concerning Financial Relations between the Central and Regional Governments. The L&B tax document is issued by the Directorate General of Taxes as a notification to taxpayers regarding the amount of annual tax obligations that must be paid on certain land and/or buildings. In terms of content, the L&B tax contains administrative data regarding the imposition of tax without stating the legal status of ownership of the land. Article 4 paragraph (1) of Law 12 of 1985 clearly states that proof of payment or settlement of tax is not proof of ownership of rights (UU No. 12 Tahun 1985). Thus, the primary function of the L&B tax is merely as administrative evidence of taxation, not as legal proof of land or building ownership. Further regulations, such as Minister of Finance Regulation No. 58 of 2024, also define the limits of subjects that can be exempted from L&B tax, but they do not change the L&B tax's essence as a purely administrative document.

The L&B tax cannot be used as legal proof of land ownership. This document only serves as an administrative record (*administrative tax document*) which confirms the obligation

of a taxpayer to pay tax on certain taxable objects, such as land or buildings. Thus, the L&B tax shows more about the relationship between the taxpayer and the tax authority, not the status of land ownership rights. Legally, the L&B tax does not contain legal data related to land ownership rights, but merely records who is appointed as the guarantor of tax obligations. Its function is limited to indicating which party is designated as the taxpayer for a particular object. This is in line with the provisions of Article 39 of Law Number 1 of 2022, which states that a L&B tax subject is "an individual or entity that actually has a right to land and/or obtains benefits from land, and/or owns, controls, and/or obtains benefits from buildings." This makes the L&B tax often misinterpreted as proof of ownership, even though its position is limited to proof of tax administration. Land ownership can indeed be reflected by the registration of a person's name in the L&B tax, but this does not necessarily provide legal certainty regarding ownership rights (L&B tax, 2025). Supreme Court Decision Number 34 K/Sip/1960 dated February 10, 1960, confirmed that the Land Tax Certificate cannot be used as absolute proof of land ownership, but only indicates the obligation to pay tax on the land. This legal principle was then reaffirmed through Supreme Court Decision Number 294/PK/Pdt/2016 dated July 26, 2016, which stated that *Girik* Number 175 submitted by the Plaintiff does not prove land ownership, but only serves as a sign of taxpayer identification for the land object in question (Prakoso, 2025).

ProcedureIn the issuance of L&B tax, taxpayers are required to attach supporting ownership documents such as land title certificates, sales and purchase deeds, or other relevant authentic documents. This is clearly stipulated in the General Guidelines for Regional Taxes and Regional Levies for Regency/City issued by the Directorate General of Taxes and Regional Levies of the Ministry of Finance of the Republic of Indonesia, which emphasizes that these ownership documents are the main requirement for new L&B tax applications and mutation requests to be processed and issued legally and validly by the regional tax authorities (Widyajala et al., 2023). Even when changes or transfers of rights to a taxable object, for example through a sale, gift, or inheritance, evidence of legal ownership is emphasized as the basis for issuing a Land and Building Tax Return (L&B tax). This indicates that the L&B tax serves only as administrative recognition of the transfer of rights and is not the primary evidence of the ultimate landowner. In land disputes, the presence of a Land and Building Tax Return (L&B tax) can only provide evidence of physical control of the land but is insufficient without the support of other original documents, such as a state-recognized land ownership certificate. Jurisprudential analysis and academic legal research now confirm that the L&B tax is not the primary evidence in civil cases concerning land ownership. Numerous court decisions and recent legal research show that judges consistently base their decisions on authentic state-recognized documents, such as land ownership certificates, while the L&B tax is considered merely supplementary administrative evidence. Even in cases involving two duplicate L&B tax (for a single taxable object), their evidentiary power will be less than that of the official authentic documents of the defendant or others who obtained rights through the official state land administration process (Chairunisa et al., 2023).

This is different from land certificates issued by the National Land Agency (NLA). Based on Article 32 paragraph (1) of Government Regulation Number 24 of 1997 concerning Land Registration, certificates are stated as proof of rights that serve as strong evidence. Certificates include the physical and legal data of a plot of land, which are obtained through the official registration process at the land office. In other words, certificates are not merely administrative records, but legal instruments that provide certainty of rights. The provisions of Article 32 paragraph (1) of PP 24/1997 emphasize that certificates have strong evidentiary power as long as the physical and legal data are in accordance with the measurement letter and land book. This means that the existence of certificates is inherent in the integrated land registration system, thus providing a guarantee of legality that is not provided by L&B tax.

Certificates not only record obligations, but also establish ownership rights that are recognized and protected by the state. Therefore, it can be emphasized that legal proof of land ownership in Indonesia is a land title certificate issued by the NLA, not L&B tax. Certificates provide legal legitimacy, while L&B tax are only related to tax administration. It is important to understand this difference in function so that people are no longer trapped in the mistaken perception that paying land tax automatically means legally owning the land.

To obtain legal certainty, every landowner must go through the land registration process in accordance with Government Regulation No. 24 of 1997. This registration is carried out by submitting an application for a land title certificate to the local land office. During this process, the L&B tax can be attached along with other supporting documents, but the final result is the issuance of a certificate as proof of ownership. Therefore, the legality of ownership is only considered complete after the certificate is issued. If someone only has an L&B tax without a certificate, their legal position is very weak in defending their land rights. The document cannot serve as a basis for suing other parties or protecting themselves in ownership disputes. From the perspective of Gustav Radbruch's theory of legal certainty outlined above, the L&B tax fails to provide guaranteed protection because it only records obligations, not rights. Therefore, the certificate is the primary basis for legal protection for land ownership.

In Decision Number 34/Pdt.G/2018/PN Bli, the Plaintiff's lawsuit was rejected because the Panel of Judges considered that the L&B tax submitted by the Plaintiff was irrelevant and lacked evidentiary power as a basis for land ownership, because the L&B tax only shows the obligation to pay taxes, not proof of ownership rights. On the other hand, the CO owned by the Defendant was declared valid because it was issued by the Bangli NLA through the correct procedure without evidence of legal defects. The Plaintiff also failed to prove any unlawful act in the issuance of the certificate, while the witness statements submitted were not strong enough to support the claim of ownership. In addition, the lawsuit was considered unclear in describing the subject, object, and basis of the unlawful act, some of which even fell within the jurisdiction of the State Administrative Court, so it was deemed inappropriate to file it in the District Court. Thus, the judge prioritized the evidentiary power of the official certificate as a legitimate basis for land ownership compared to informal evidence such as the L&B tax or witness statements.

CONCLUSION

Based on our analysis of Decision Number 34/Pdt.G/2018/PN Bli, two important legal assertions have been strengthened. First, the Panel of Judges stated that the Plaintiff had carried out UA against the Defendants, because the five elements of Article 1365 of the Civil Code were proven to be fulfilled in the Counterclaim. This UA occurred because the Plaintiff's actions in maintaining control of the land and filing a lawsuit based on weak evidence (L&B tax), even though the Defendants held a valid CO. These actions were deemed to violate the Defendants' rights, were carried out negligently (or intentionally), and caused real losses, both material and immaterial, all of which have a direct causal relationship with the Plaintiff's actions. Second,

This ruling firmly confirms that a Land Title Certificate (CO) is the strongest proof of ownership and holds the highest legal legitimacy, far surpassing a Land and Building Certificate (L&B tax). The L&B tax is merely a tax administration document proving the obligation to pay tax, not proof of ownership rights, and therefore, ownership claims based solely on the L&B tax must be rejected. Its function is more to demonstrate the relationship between the taxpayer and the taxable object in accordance with national and regional fiscal regulations. Therefore, when issuing or amending the L&B tax, original ownership documents such as a sale and purchase deed or a land title certificate are still required. In the event of a dispute in court, judges will typically prioritize the original land title documents in rendering their final decision. This is supported by a Supreme Court ruling and recent research that clearly

distinguishes the L&B tax as administrative evidence from the certificate as legal legitimacy for land ownership. Thus, this ruling emphasizes the importance of legal certainty and provides absolute protection to certificate holders procedurally issued by the National Land Agency (NLA), while firmly cracking down on attempts to claim rights without a valid legal basis.

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