

## THE ROLE OF THE SALATIGA CITY REGIONAL FINANCIAL AND REVENUE MANAGEMENT AGENCY IN DETERMINING MARKET VALUE FOR BPHTB TAX COLLECTION

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### Abstract

This research aims to analyze the authority of the Regional Financial and Revenue Management Agency (BPKPD), implementation, and legal consequences in determining the value of land sale and purchase transactions as a basis for determining Land and Building Rights Acquisition Fees (BPHTB) in Salatiga City. This research uses empirical normative legal research methods with statutory, conceptual and sociological approaches. The authority of the BPKPD in determining the selling price of land as a basis for determining BPHTB in the City of Salatiga is regulated in Salatiga Mayor Regulation Number 33 of 2024 concerning Guidelines for Implementing Rural and Urban Land and Building Tax Collection. In determining the BPHTB, the Salatiga City BPKPD makes adjustments to the Land and Building Tax Payable Tax Notification Letter (SPPT PBB) for the year when the BPHTB Regional Tax Payment Letter (SSPD) is reported with the determination of the amount of the PBB Tax Object Sales Value (NJOP) which has been adjusted based on the Decree of the Mayor of Salatiga for each year's period. The factors that influence the determination of land sale and purchase prices as a basis for determining BPHTB are the data base and human resources.

**Keywords:** BPHTB, BPKPD, Authority, NJOP

### Abstrak

Penelitian ini bertujuan untuk menganalisis kewenangan Badan Pengelolaan Keuangan dan Pendapatan Daerah (BPKPD), pelaksanaan, dan akibat hukum dalam penetapan nilai transaksi jual beli tanah sebagai dasar penetapan Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) di Kota Salatiga. Penelitian ini menggunakan metode penelitian hukum normatif empiris dengan pendekatan perundang-undangan, konseptual, dan sosiologis. Kewenangan BPKPD dalam menetapkan harga jual tanah sebagai dasar penetapan BPHTB di Kota Salatiga diatur dalam Peraturan Walikota Salatiga Nomor 33 Tahun 2024 tentang Petunjuk Pelaksanaan Pemungutan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan. Dalam menetapkan BPHTB, BPKPD Kota Salatiga melakukan penyesuaian terhadap Surat Pemberitahuan Pajak Terhutang Pajak Bumi dan Bangunan (SPPT PBB) tahun saat dilaporkannya Surat Setoran Pajak Daerah (SSPD) BPHTB dengan penetapan besarnya Nilai Jual Objek Pajak (NJOP) PBB yang telah disesuaikan berdasarkan Surat Keputusan Walikota Salatiga untuk periode setiap tahunnya. Faktor-faktor yang mempengaruhi penetapan harga jual beli tanah sebagai dasar penetapan BPHTB adalah data base dan sumber daya manusia.

**Kata kunci:** BPHTB, BPKPD, Wewenang, NJOP

## INTRODUCTION

Land is an important element in a country that plays a significant role in the welfare of society (Faaza, 2022). In fulfilling basic needs, humans tend to look for and own empty land to use as a place to live, thereby supporting survival. Land has a social function for humans and individuals. Land is a surface that can be controlled by the state, indigenous peoples, individuals or legal entities and can be used for purposes that have economic and cultural value (Bintarawati, 2024). One element of the state's existence is a legal system that protects every legal interest of society. Based on Article 3 of the 1945 Constitution, Indonesia is a legal state, where every citizen has the same position before the law. All interests that do not conflict with state regulations must be guaranteed by the constitution. In the legal system, there is a principle of legal certainty, which is a guideline that national and state life must be based on mutually agreed rules to protect the interests of citizens.

The purpose of land registration according to Article 3 of Government Regulation Number 24 of 1997 is to provide legal certainty and protection to holders of land rights, apartment units and other registered rights, so that they can easily prove ownership of these rights. To provide legal certainty, each right holder is given a land title certificate. The system of buying and selling land rights requires formal requirements for the seller or owner of the rights, as well as conditions relating to the object of sale and purchase and the process of transferring rights, per the applicable provisions in Law Number 5 of 1960 concerning Basic Agrarian Regulations and Government Regulation Number 24 of 1997 concerning Land Registration.

State revenues according to the APBN consist of domestic revenues and grants, which cover the tax and non-tax sectors. Domestic tax revenues are divided into domestic taxes and international trade taxes, while non-tax revenues include BUMN profits, natural resource revenues and other PNBP. In the transfer of land rights, there are provisions regarding Land and Building Rights Acquisition Tax (BPHTB). The legal basis for determining BPHTB tax is Law Number 21 of 1997, which was last amended by Law Number 20 of 2000. In Salatiga City, determining the value of buying and selling land is carried out by the Regional Financial and Revenue Management Agency (BPKPD) based on Salatiga City Regional Regulation No. 1 of 2024 concerning Regional Taxes and Regional Levies, which sets a maximum rate of 5% of transactions.

Furthermore, Article 69 of Salatiga City Regional Regulation Number 17 of 2010 states that the basic BPHTB tax is calculated based on NJOP PBB after deducting NPOPTKP. The BPHTB calculation system uses a self-assessment system, where taxpayers are responsible for calculating and reporting their tax obligations. However, the weakness of this system is the potential for tax avoidance through inaccurate reports. To overcome this, local governments make adjustments to the Average Indicated Value (NIR) of land, which often causes problems in implementation. Taxpayer openness and honesty in reporting is a challenge, which has an impact on regional revenues from BPHTB taxes.

The price stated in the Deed of Sale and Purchase of land must be in accordance with the price set by the BPKPD, bearing in mind that the government has the authority to examine the object of sale and purchase. This research affects transaction prices because the

government must pay attention to market prices to determine the taxes that must be paid. Including the price in the deed is important to bind both parties and provide clarity regarding tax obligations. Salatiga City, based on Law Number 13 of 2002, is one of the cities in West Nusa Tenggara Province, where one of the Regional Original Income (PAD) comes from BPHTB. The authority to collect BPHTB in Salatiga City is held by BPKPD as the revenue department. Based on this background, the problem formulation in this research is: What is the authority of the BPKPD in determining the value of land sale and purchase transactions as a basis for determining BPHTB in Salatiga City? How is the implementation of determining the value of the land sale and purchase transaction implemented? And what are the legal consequences of determining the value of land sale and purchase transactions as the basis for determining BPHTB in Salatiga City?.

## **METHOD**

This research is an empirical normative legal study. Normative legal research focuses on analyzing the legal aspects of an issue by examining relevant primary and secondary legal materials, then linking them to the problems discussed (Juniatmoko, 2019). Meanwhile, empirical legal research aims to evaluate the implementation of statutory regulations using legal concepts and theories as a basis, with a focus on direct observations of conditions in the field (Hermawan, 2019). To examine the problems in this research, several approaches were used. The statutory approach is carried out by examining statutory regulations, principles and legal norms that exist in society, which come from laws, books, documents and other sources. The conceptual approach is carried out by examining the views or concepts of experts regarding the problem being discussed. The sociological approach examines and observes the implementation and application of legal regulations in society, especially when legal regulations do not yet exist, so that experts' views can strengthen the author's argument. The data collection technique used is library research, namely recording information from legal materials related to research, both normatively and in the form of ideas or ideas (Iswadi dkk., 2023). In addition, an interview study was carried out, namely face-to-face interaction between the interviewer and the respondent to obtain answers that are relevant to the research problem. The author will interview taxpayers and functional government assessment officials as informants to obtain the necessary data. After data collection, the author arranges the data systematically, logically and juridically. Next, the analysis is carried out using a normative juridical approach, starting from the analysis of primary, secondary and tertiary legal materials based on statutory and conceptual approaches. The author also conducted qualitative analysis of primary data obtained from direct interviews. This analysis aims to find answers and conclusions to the problems that have been formulated.

## **RESULT AND DISCUSSION**

### **The Authority of BPKPD in Determining the Value of Land Sale and Purchase Transactions as a Basis for Determining BPHTB in Salatiga City.**

The authority of the Regional Financial and Revenue Management Agency covers various fields, including Data Collection and Determination of Regional Revenue, Billing and Regional Revenue Services, Budget, Accounting, Treasury, and Regional Property

(BMD) (Amalia & Judge, 2023). This agency is the technical implementing element of regional government in managing regional finances and revenues, led by an agency head who is responsible to the regional head through the regional secretary (Devi & Simarsoit, 2020). Indroharto explained that authority can be obtained through attribution, delegation and mandate. Attribution is the granting of new government authority based on provisions in statutory regulations, which creates new authority. Delegation is the delegation of existing authority from one state administrative agency or position (TUN) to another TUN agency or position, and is always preceded by attribution. Meanwhile, the mandate does not create new authority or delegate authority between TUN bodies or positions (Sihotang, 2021).

Bagir Manan states that in constitutional law, power includes the right to act or not act, and authority includes rights and obligations (Yitawati dkk., 2022). Rights provide the freedom to perform or not perform certain actions, while obligations require acting in accordance with provisions. In state administrative law, government authority is obtained through attribution, delegation, and mandate. Attribution is the granting of new government authority from provisions in statutory regulations. Authority in statutory regulations, as regulated by the 1945 Constitution or Law, is given to state or government institutions, and can be exercised on their own initiative as needed. Legislators who have the authority to provide attribution are divided into original legislators and delegate legislators. Original legislators, such as the MPR and DPR, are responsible for forming laws, while delegate legislators, such as the president, issue government regulations based on existing laws.

Mandate in state administrative law means instructions to carry out orders from superiors without any transfer of responsibility. If the authority obtained by attribution is genuine from statutory regulations, the recipient can create or expand the existing authority with full responsibility for implementation lying with the recipient. Law Number 23 of 2014 replaces Law Number 32 of 2004 concerning Regional Government, deemed necessary to optimize the implementation of regional government. With this new law, it is hoped that regional government authority will be maximized in development, because the authority of district/city governments will be expanded. Authority can be obtained from three sources, namely attribution, delegation, and mandate. The authority to collect and manage Land and Building Rights Acquisition Fees (BPHTB) is a type of Regional Tax which was previously the authority of the Central Government. With the enactment of Law no. 28 of 2009, it is important for regions to adapt and formulate regional regulations regarding Regional Taxes and Regional Levies.

### **Implementation of BPKPD's Authority in Determining the Value of Land Sale and Purchase Transactions as a Basis for Determining BPHTB in Salatiga City**

#### **A. Social arrangements in managing taxes and regional income in Salatiga City**

Regional Autonomy, which has been implemented since Law Number 32 of 2004 concerning Regional Government was promulgated, provides broad, clear authority and responsibility to regions (Muhajir dkk., 2023). This authority is not just a delegation of power, but also changes the pattern of financial relations between the central and regional

governments, as regulated in Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments. Therefore, local governments must pay attention to financial management in carrying out their service functions to the community (Dianta, 2023).

The Salatiga Regency Government has formed BPKPD. This service was formed from the merger of the Salatiga Regency Regional Revenue Service (Dipenda) and the Finance Section of the Salatiga Regency Regional Secretariat. Regional income is very important to finance government activities and regional development. Regions are expected to actively optimize regional revenue receipts as an effort to explore sources of financing in implementing regional autonomy, in accordance with the principles of decentralization.

#### **B. Salatiga City BPKPD Policy in Determining the Sales Value of Land in the Land and Building Rights Acquisition Fee (BPHTB).**

Based on Law Number 6 of 1983 concerning General Provisions and Tax Procedures and its amendments, namely Law Number 10 of 1994 and Law Number 16 of 2000, the tax collection system in Indonesia adheres to a self-assessment system. This system replaces the assessment system by tax officials (official assessment system). In the self-assessment system, taxpayers have full authority to calculate, deposit and report their own tax obligations to the tax authorities via Tax Returns (SPT). In other words, taxpayers play an active role in calculating, calculating, depositing and reporting the tax owed. Meanwhile, the tax authorities play a passive role, namely providing services, information, supervision and inspection.

Policy theory can be used to analyze the determination of transaction prices for the transfer of land and building rights in the verification of Land and Building Rights Acquisition Fees (BPHTB) on the smooth running of community services. In accordance with Law Number 32 of 2004 and Law Number 33 of 2004, sources of regional revenue in the implementation of regional autonomy consist of original regional income, balancing funds and other legitimate regional income. The balancing fund includes revenues from BPHTB. BPHTB is a property tax whose amount is determined by the sales value of the tax object, namely land and/or buildings. Tax subject status does not affect the amount of tax.

Salatiga City Mayor Regulation No. 33 of 2023 concerning Salatiga Regency Regional Financial Management Systems and Procedures is expected to increase regional income. BPHTB is imposed on parties who obtain rights to land and buildings, both individuals and legal entities. Acquisition of these rights can come from buying and selling, gifts, inheritance, exchange, etc. Buying and selling is one way of transferring rights to land and buildings from the seller to the buyer (Fatimah, 2025). BPHTB is a potential source of tax that needs to be optimized according to economic conditions and the development of the nation.

Before the enactment of Law no. 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments, BPHTB is a tax collected by the central government. However, since the promulgation of this law, BPHTB has become a regional

tax collected by district/city regional governments. UU no. 1 of 2022 is the implementation of regional autonomy in Indonesia. Regional taxes as a source of original regional income are a real source of finance for regional governments. Regional governments have the right to regulate, obtain and manage their own regional revenues.

Implementation of Law no. 1 of 2022 changes the Land and Building Tax (PBB) management system for rural and urban sectors. Rural and urban PBB, which was originally a central tax, has now become a regional tax. This transfer of PBB management is a follow-up to the policy of regional autonomy and fiscal decentralization. The proceeds from tax management go entirely to the regional treasury. Following up on Law no. 1 of 2022, the Salatiga Regency Regional Government issued Salatiga City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies. The Salatiga Regency Government is trying to create policies to achieve the targets that have been set, including by setting revenue targets from BPHTB.

With the issuance of Salatiga City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies, the function of verifying and ratifying BPHTB payments has become the task of the Regional Tax Service Unit (UPPD), especially the Data Collection and Services Section. Verification of BPHTB receipt by BPKPD is carried out after the taxpayer makes payment. This verification aims to monitor the correctness of tax calculations by taxpayers. Quality improvement activities are carried out by making reports from the results of field research regarding market prices, condition of tax objects, and building facilities. This activity will be very good if it is carried out well. By knowing the actual conditions, the amount of BPHTB that must be paid can be determined in accordance with tax collection theory (Auerbach & Hines, 2002).

According to (Budiyanto dkk., (2021), tax collection must meet the following requirements:

1. Fair
2. Based on the law
3. Doesn't disrupt the economy
4. Efficient
5. Simple

Policy makers need to pay attention to these tax collection requirements so that tax collection does not burden the community. Regional government policies must also pay attention to justice and benefits for their citizens. Akgül-Açıkmeşe & Özel, (2024) stated that every policy created and implemented will have an impact on the target group, both positive (intended) and negative (unintended). Therefore, policy effectiveness is not only seen from achieving goals, but also from efforts to minimize dissatisfaction of all stakeholders.

### **C. BPHTB Collection Procedure**

Collection of Land and Building Rights Acquisition Fee (BPHTB) follows five basic principles, namely: a) Fulfillment of BPHTB obligations is carried out using a Self



Assessment system, where taxpayers calculate and pay their own tax debt; b) The tariff set is 5% of the Acquisition Value of Taxable Tax Objects (NPOPKP); c) In order for the implementation of the BPHTB Law to be effective, sanctions will be imposed on taxpayers and officials who violate the provisions; d) BPHTB revenue is state income, the majority of which is handed over to regional governments to increase regional income to finance regional development within the framework of regional autonomy (Hamidah dkk., 2023). BPHTB collection procedures include: 1) BPHTB payments by taxpayers are made using the BPHTB Regional Tax Payment Letter (SSPD), which is deposited through the revenue treasurer or assistant revenue treasurer at the Regional Financial and Revenue Agency (BPKPD) to be deposited into the regional treasury on the following working day; 2) BPHTB SSPD research is carried out by assessment officers and tax inspectors at the DPPRD to ensure the correctness and completeness of the documents.

The technical steps in BPHTB research are: a) Taxpayers receive the completed BPHTB SSPD, which is used to make tax payments to the regional treasury; b) The taxpayer submits the SSPD BPHTB to the bank or revenue treasurer and pays the outstanding BPHTB; c) The bank or revenue treasurer checks the completeness of the BPHTB SSPD and the suitability of the outstanding BPHTB value with the amount paid; d) The bank or revenue treasurer signs the saved BPHTB SSPD sheet, while the other sheet is returned to the taxpayer; e) Taxpayers receive the SSPD BPHTB sheet and continue with the research application at DPPKAD (Asmiatiningsing, 2025).

BPHTB reporting aims to provide information regarding the realization of BPHTB revenues as part of local original income. The revenue treasurer prepares reports based on direct payments and proof of bank statements from designated banks. BPHTB collection is carried out to collect unpaid debts through a Regional Tax Collection Letter (STPD) or Underpayment Regional Tax Assessment Letter (SKPDKB). If payment is not paid after the due date, a warning letter or a letter of coercion will be issued. BPHTB deductions can be submitted by taxpayers and will be scrutinized by service officers. Taxpayers can also submit a refund for excess BPHTB payments. BPHTB collection is carried out using a self-assessment system, which gives taxpayers the confidence to calculate and pay the tax owed using the Land and Building Rights Acquisition Fee (SSB) without referring to the tax assessment letter. Payments can be made through the Village Head, DPPRD officers, or banks designated by the regional government, such as Bank Sumut in Medan City.

#### **D. Determining the Sale and Purchase Price of Land in the BPHTB Collection in Salatiga City**

Determining the sale and purchase price of land in collecting Land and Building Rights Acquisition Fee (BPHTB) in Salatiga City is carried out through several stages (HS, 2021). The Land Value Zone Appraisal Officer (ZNT) from the Regional Financial and Revenue Management Agency (BPKPD) of Salatiga City adjusts the Land and Building Tax (PBB) Tax Return (SPPT) for the reporting year of the BPHTB Regional Tax Payment Letter (SSPD) with the PBB Tax Object Sales Value (NJOP) which has been determined based on the Decree of the Mayor of Salatiga for the annual period. This

process is based on the provisions of Article 40 paragraph (7) of Law no. 1 of 2022, which states that the determination of the NJOP amount is carried out by the regional head (Pajak, 2025).

The adjustment of the PBB NJOP by the ZNT Appraisal Officer aims to align the value of the BPHTB object as stated in the land location map in the Measurement Letter/Situation Drawing of the land rights certificate or Decree on Granting Rights with the economic value and development of the area of the BPHTB object. This is in accordance with the provisions of Article 40 paragraph (6) of Law no. 1 of 2022, which stipulates that the PBB NJOP is determined every three years, except for certain tax objects which can be determined every year according to regional developments.

For PBB NJOP that has not been included in the Mayor's Decree, it will be further determined ex officio through the Decree of the Head of the Salatiga City BPKPD by considering the expansion and criteria for special tax objects, and guided by the Average Indicated Value (NIR)/ZNT List. Provisions related to the assessment of tax objects are regulated in Salatiga Mayor Regulation Number 33 of 2024 concerning Implementation Guidelines for the Collection of Rural and Urban Land and Building Taxes, Article 16 paragraphs (1), (2), (3), and (4) which states as follows:

The Regional Financial and Revenue Management Agency (BPKPD) assesses

1. The Rural and Urban Land and Building Tax (PBB-P2) tax objects to determine the Tax Object Sales Value (NJOP).
2. The assessment as intended in paragraph (1) is carried out in two ways:
  - a. Mass assessment;
  - b. Individual assessment.
3. The mass assessment as intended in paragraph (2) letter a, is carried out by:
  - a. Calculating the land's NJOP based on the Average Indicated Value (NIR) contained in each Land Value Zone (ZNT);
  - b. Calculating a building's NJOP based on the Building Component Cost List (DBKB)
4. Individual assessment as intended in paragraph (2) letter b, is applied to:
  - a. General tax objects that have high value; or
  - b. Special tax object.

ZNT assessment also involves field inspection of BPHTB objects that are not visible on the soil map or whose PBB NJOP is not yet known. The aim is to produce a PBB NJOP that is close to the market price or a transaction value that is close to the actual value (Fathoni, 2025). The Land Value Zone (ZNT) describes the value of land using the market price and cost comparison method, while the Tax Object Sales Value (NJOP) is based on PBB. Both have differences in determining their value.

There are three approaches to assessing Rural and Urban PBB tax objects:



1. Market data approach: Compares the object being valued with similar tax objects whose sales value is known, with some adjustments.
2. Cost approach: Calculates the cost of new construction of a building minus depreciation.
3. Income capitalization approach: Calculating or projecting all income or rent in one year against the tax object minus vacancies, operational costs and entrepreneur's rights.

Regarding the basis for tax imposition, following Article 15 paragraph (2) letter b Salatiga City Regional Regulation No. 1 of 2024, NPOP as the basis for taxation in buying and selling is the transaction price, as confirmed in Article 87 paragraph (1) and (2) letter a of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, as well as Article 67 paragraph (1) and (2) letter a of Regional Regulation Number 17 of 2010 concerning BPHTB.

BPHTB requirements for buying and selling land or land and buildings include:

1. BPHTB Regional Tax Payment Letter (SSPD).
2. Photocopy of the relevant year's PBB SPPT.
3. Photocopy of taxpayer's KTP.
4. Photocopy of Deposit Receipt (STTS)/ATM receipt as proof of PBB payment for the last 5 years.
5. Photocopy of proof of land ownership (certificate, sale and purchase deed, letter C, or girik).

#### **E. Legal Effects of Determining the Value of Land Sale and Purchase Transactions as a Basis for Determining BPHTB in Salatiga City**

Based on the Big Indonesian Dictionary, a consequence is defined as something that is the end or result of an event, condition or condition that precedes it (Joesoef, 2022). Jazim Hamidi explained that legal impacts or consequences mean direct, strong or explicit legal impacts or consequences. In the legal literature, three types of legal consequences are known:

1. The birth, change, or disappearance of a particular legal situation.
2. The change, birth, or disappearance of a particular legal relationship.
3. Sanctions that are not desired by the legal subject (acts against the law).

This research will discuss the legal consequences in the form of the birth, change or disappearance of a certain legal situation and the legal consequences in the form of the birth, change or disappearance of a certain legal relationship. Legal consequences always begin with a legal relationship, legal event, and legal object. Soedjono Dirdjosisworo in his book *Introduction to Legal Science* explains that in legal relationships there are rights and obligations. Events or occurrences that can give rise to legal consequences between

parties who have a legal relationship are called legal events. This legal event occurs in various aspects of law, both public and private law.

The legal consequences that will be explained in this research are the legal consequences of determining the value of land sale and purchase transactions as the basis for determining Land and Building Rights Acquisition Fees (BPHTB) which refer to certain subjects, including:

#### **F. Legal Consequences of Determining BPHTB Tariffs for Regional Governments**

The Regional Tax Underpayment Assessment Letter (SKPDKB) issued by the regional government as a result of the field validation process should not be justified. Legislation clearly states that SKPDKB is issued if taxpayers who are entrusted with calculating, calculating, paying and reporting the tax owed themselves do not fulfill their obligations, not because of a new estimated price set by the regional government (Hayati, 2025). Even though regional governments have the authority to collect BPHTB as regulated by law, the determination of SKPDKB which is not in accordance with the rules of statutory regulations needs to be studied further regarding the legal consequences it causes, whether it results in being void, can be cancelled, or is null and void by law (Indrawati & Setiawan, 2020).

An invalid decision may result in cancellation by law (*nullity by operation of law*), cancelled (*void*), or can be canceled (*destructible*). *Void* means that legally, the action carried out is considered to not exist so that the consequences are also considered to have never existed. *Destructible* means that legally, the act carried out and its consequences are considered to exist until it is annulled by a judge or other authorized body. *Nullity by operation of law* means that legally, the consequences of an action are considered non-existent without the need for a decision to cancel the action. Government actions can result in being null and void, void, or can be cancelled, depending on whether or not the deficiencies contained in the decision are essential. This government action constitutes administrative law, so it is guided by principles *presumption of legality*, which means that the decision of the government organ can only be canceled (*destructible*) and is not null and void by law.

According to Stellinga, the government's decision should not be considered null and void by law. A decision may never be considered null and void by law, either in the case that the decision can be challenged before an administrative judge or an administrative appeal, or in the case that the possibility of challenging it and requesting an appeal is not used, as well as in the event that both of these possibilities do not exist. In *destructible*, legal actions are valid until they are declared void. A legal act that can be canceled is an act that contains defects. As long as the party interested in the annulment never states that because of this defect the action is deemed invalid (*unlawful*), then it cannot be said that there was a cancellation (*destruction*). In other words, when there is a lawsuit and then the lawsuit has permanent legal force starting from the time the state administrative decision is declared null and void (*void*) (Joesoef, 2022).

Determining transaction prices through a field validation process carried out by the government is a form of discretionary action to encourage an increase in Regional Original Income (PAD). However, if the authority obtained by the regional government is not carried out following the parameters of statutory regulations and the General Principles of Good Government (AUPB), there is the potential for abuse of authority by the regional government. In this case, the Regional Government or BPKPD in Salatiga City can cause losses which result in a lack of Original Regional Income (PAD) due to underpayment of BPHTB taxes.

#### **G. Legal Consequences of BPHTB Determination by BPKPD on the PPAT Deed**

The BPKPD's implementation of BPHTB Verification and Validation of the PPAT Deed in Salatiga City based on Mayor Regulation Number 39 of 2021 concerning BPHTB is not in accordance with the rules contained in Government Regulation Number 55 of 2016 concerning General Provisions and Procedures for Collecting Regional Taxes. Therefore, the implementation of BPHTB Verification and Validation by BPKPD regarding the PPAT Deed in Salatiga City can be canceled by law in accordance with legal principles *the higher law overrides the lower law* (laws below must not conflict with laws above). Based on this theory, the legislation below, if it conflicts with the legislation above it, can be canceled by law.

The legal consequences of the PPAT Deed on the Verification and Validation of BPHTB by BPKPD are valid as long as the PPAT Deed fulfills the subjective and objective requirements for the validity of the agreement as in Article 1320 of the Civil Code, and is made by an authorized official based on law as in Article 1868 of the Civil Code. Basically, for PPAT itself, determining the transaction price is based on the parties, namely the seller and the buyer. However, in the field there is an overlap in the law where the BPHTB tax should be paid after signing the Deed of Sale and Purchase. However, in reality, BPHTB Tax must be paid first before the Sale and Purchase Deed can be signed.

In reality, the Regional Tax Payment Letter for Acquisition of Land and Building Rights (SSPD-BPHTB) must be stamped and signed first by the PPAT, whereas in the SSPD-BPHTB the value of the BPHTB determination is not yet stated. The SSPD-BPHTB only lists the PBB NJOP, Transaction Price, or Market Value, but does not include the Survey Value or Land Value Zone. The legal consequence for PPAT as the official who makes the Authentic Deed is that he has to be responsible for the authentic deed he makes, even though the transaction price is the responsibility of the parties, namely the seller and the buyer (Kamaroellah, 2019). Because in its implementation, BPKPD conducted a survey, then the transaction price was too low compared to the survey value, so what was used was the Sales Value of Tax Objects which was based on PBB. This creates uncertainty for PPAT because PPAT sometimes has to change receipts and has to refer to the NJOP or survey results determined by the BPKPD in Salatiga City.

#### **H. Legal Consequences of BPHTB Determination by BPKPD on Taxpayers**

The implementation of the Land and Building Rights Acquisition Fee (BPHTB) is simple, easy, and does not require using a Tax Assessment Letter. Taxpayers immediately pay the amount of tax owed without notification from the Regional Revenue Service. The sale and purchase of land and buildings is based on the transaction value, namely the price that occurs and has been agreed upon by the parties carrying out the transaction. Apart from being based on transaction value, specifically outside of buying and selling it is based on market value, namely the average price of normal buying and selling transactions that occur around the location of land and/or buildings.

Individuals or legal entities carry out buying and selling transactions before the PPAT. After there is an agreement between the parties and carrying out calculations according to the transaction price, it turns out that the Tax Object Value (NPOP) is greater than or not the same as the NPOPTKP or the result is not nil after deducting the Acquisition Value of the Non-Taxable Tax Object (NPOPTKP) of IDR 60,000,000.00 (sixty million rupiah), then the individual or legal entity is subject to BPHTB tax as owed (Muhammad, 2020). Regional BPHTB revenues are greatly influenced by determining the value of transactions (based on market prices) that occur. Although legally, the basis for imposition of BPHTB is based on NJOP (Tax Object Sales Value), in this case the region has not yet implemented.

## CONCLUSIONS

The authority of the Salatiga City BPKPD in determining the value of land sale and purchase transactions as a basis for BPHTB calculations has not been implemented properly. This is proven by the absence of regional regulations governing Land Value Zones (ZNT). The implementation of determining the value of land sale and purchase transactions as a basis for calculating BPHTB in Salatiga City still experiences unclear norms. This is caused by differences in ZNT in each region, which is not in accordance with Law no. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. As a result, determining the value of land sale and purchase transactions as the basis for calculating BPHTB in Salatiga City creates legal uncertainty because the norms regarding ZNT are unclear.

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