

**JOURNAL OF PROCEEDINGS
SOCIAL SCIENCE AND POLITICAL SCIENCE
DHARMAWANGSA UNIVERSITY**

**SIPANDU IMPLEMENTATION IN THE JAKARTA ADMINISTRATIVE CITY
LAND AGENCY**

Maysarah Nasution

Univeristas Dharmawangsa

maysarah@dharmawangsa.ac.id

Abstract

The academic problem that is the background of this research is the Medan District Court Decision Number 811/Pdt.G/2020/PN.Medan, stated that the late. Rusli Alias Lim Le Song apart from leaving heirs also left a legacy in the form of land and houses totaling 26 (twenty six) objects in Medan Municipality, Deli Serdang Regency, DKI Jakarta, Batam, Malaysia, Singapore, Australia and America. However, at the time of carrying out the Court's Decision in the area where the object is located, it cannot be done because it is later proven that the object of the decision is controlled by another party based on a grant. On this basis, the research looks at how the Integrated Service System is organized by the North Jakarta Administrative City Land Agency. This research method is normative-empirical with a case approach, statutory approach and comparative approach. The results of the study show that the Implementation of the Integrated Service System which is held by the Land Agency of the City Administration of North Jakarta is legally in accordance with the Law.

Key Word : Court Decision, SIPANDU, BPN, Jakarta

Introduction

In the Medan Case District Court Decision Number 811/Pdt.G/2020/PN.Medan, stated the Alm. Rusli Alias Lim Le Song died on 07 February 2020 at 23.12 WIB, Death Certificate Number 1207-KM-16042020-0005 dated 09 July 2020 was issued by the Head of the Deli Serdang Regency Civil Registry Service, stating that it was legal that Suanni Wife of the late. Rusli Alias Lim Le Song, Diana Chandra daughter of the late. Rusli Alias Lim Le Song and Daniel Rachmat son of the late. Rusli Alias Lim Le Song, heir of the late Alm. Rusli Alias Lim Le Song based on Inheritance Certificate Number 474.4/1510/VIII/2020 dated August 19 2020 ratified by Labuhan Deli Sub-District Head Number 410/729 dated April 19 2020, Alm. Rusli Alias Lim Le Song apart from leaving heirs also left inheritance in the form of land and houses in a total of 26 (twenty six) objects in the Municipality of Medan, Deli Serdang Regency, DKI Jakarta including in the Administrative City Region of North Jakarta, Batam, Malaysia, Singapore, Australia and America.

At the time of carrying out the Medan Case District Court Decision Number 811/Pdt.G/2020/PN.Medan in the area where the object is located, Government Agencies in Indonesia did not implement the decision, where there were several objects in the certificate named Suanni's wife of the Alm. Rusli Alias Lim Le Song, must make a grant deed at the Notary if the object is to be given to Diana Chandra and Daniel Rachmat, where the object of the grant is included in the letter that the deceased will testify. Rusli Alias Lim Le Song, was given to Daniel Rachmat 20 (twenty) objects and Diana Chandra 3 (three) objects

and the Medan District Court ratified the inherited objects in the Will of the Deceased. Rusli Alias Lim Le Song as a legacy of the late Alm. Rusli Alias Lim Le Song, in contrast to objects in Malaysia, Singapore, Australia and America, carries out the Inheritance Validation Decision on the object in the process of transferring the names of the heirs.

In Indonesia, similar conditions are also experienced by other institutions where by the end of 2025 it is hoped that the government will have succeeded in achieving SPBE integration both within and between Central Agencies and Regional Governments, and SPBE connectivity between Central Agencies and Regional Governments.

In the process of modernizing public services towards online services. Kemenkumham, conveyed their experience that public perception before implementing online services for services tends to be convoluted, complicated, complicated, chaotic, and there is no clarity. Society is in a weak position dealing with officers who are powerful and indifferent, inefficient, slow, with a rubber hour work culture. After establishing online services, service conditions have a significant impact, namely the number of transactions increases, the amount of Non-Tax State Revenue (PNBP) increases, service times are faster and human resources are used more effectively so that they can be transferred to other jobs. In general, when it is online, it uses less paper (paperless), data search is easy because it is done online with a faster service time.

Responding to the challenges of SPBE integration, the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN) began to centrally apply information and communication technology since 1997 through the Land Office Computerization (LOC) project. By the end of the CIMSA contract period in 2009, LOC had been implemented in 325 offices throughout the Republic of Indonesia with details: 1 at the Head Office, 27 Provincial BPN Regional Offices and 297 Land Offices. Along with the implementation of LOC, the Standing Alone System (SAS) application was developed as a simple form of LOC intended for the Land Office which has a volume of work that is not too large. Then in 2009 the LOC and SAS applications evolved into Computerized Land Offices (KKP), which until 2015 had been implemented in 430 offices throughout Indonesia. The process of maturing KKP goes through the initial implementation phase (KKP Desktop), adding geo-reference features (Geo-KKP) and finally web-based applications (KKP-Web).

Evaluations regarding the implementation of e-government resulted in the conclusion that the level of readiness achieved has a positive correlation with success in reaching the e-government development stage. Measuring the level of readiness needs to be carried out in the government sector as the main actor of e-government as well as in the user community as the market for e-government. The government's readiness to realize e-government can be seen in the following ministries/agencies:

1. Ministry of Agrarian Affairs and Spatial Planning/National Land Agency The readiness of the government is inseparable from the reliability of the system being built, especially on whether the quality of the internet network is good or not and the stable availability of electricity in several office.

2. Regional Government

Research on the Implementation of E-Services in Public Organizations in the Field of Public Services in Penjaringan District, Pluit Village and Penjaringan Village, Pademangan District, Ancol Village, and the Densely Populated District and Kelurahan in North Jakarta Administrative City, demands adequate resources, because in terms of This aspect of the system and human resources is very influential. Obstacles that arise in the implementation of the E-District and E-Kelurahan are technical ones, namely the

unavailability of professional operators in their fields so that the program is implemented effectively and efficiently.

The e-government readiness level of the Kupang City Government currently shows a condition that is not ready based on an assessment of the dimensions of information and communication technology connectivity, data use and integration, HR training, local policies and regulations related to e-government implementation, as well as application and service dimensions.

3. Investment Service and One-Stop Services

The State Civil Apparatus (ASN) at the Investment Service and One Stop Integrated Services have good knowledge of standard operating procedures for public services. Some have carried out online services but most have not implemented them. They are ready to carry out one-stop integrated services online, but the network and applications to carry out online services have not been prepared.

Service innovation Management Information System Service Innovation and Electronic Licensing Services (Simpel) at the Investment, PTSP and Manpower Offices, Tuban Regency can be said to be not fully ready, indicators of unpreparedness can be seen from several indicators including: service quality, innovation diffusion, computer literacy and technology, culture, lack of awareness, technical infrastructure, and security.

E-Government is an excellent form of public service by relying on the collaborative use of computers, computer networks and information technology. Previous research on readiness or e-readiness in implementing e-government or online services has shown many results at the micro level, namely the readiness of ministries/agencies in general. The quality of public services can be measured by these three dimensions. Data quality as an indicator of service quality is also one of the indicators of e-government implementation readiness adopted by Alateyah's theory including: service quality, innovation diffusion, computer and technology literacy, culture, awareness, technical infrastructure, website design and security. Quality of service has an important role in online services to be able to encourage people to be willing to use e-government services.

So that the Government as a public servant has full responsibility in providing good public services in accordance with statutory regulations. Where officials who get positions to carry out governance as public services in the Unitary State of the Republic of Indonesia make it easy for the people to carry it out at a low cost, so that it is a state official's morning worship, such as the Ministerial Regulation (Permen) of Agrarian Affairs and Spatial Planning (ATR) of the Head of the Agency National Land Agency of the Republic of Indonesia (KBPN) Number 16 of 2012 is an amendment to the Regulation of the Minister (Permen) of the State Agrarian/Head of Agency Government Regulation Number 3 of 1997 concerning Implementing Provisions of Government Regulation Number 24 of 1997 concerning Land Registration implemented with Number 5 of 2017 and Law Number 25 of 2009 concerning Public Services.

Minister of Law and Human Rights Number 60 of 2016 Concerning Procedures for Reporting Wills and Applications for Issuing Certificates of Electronic Wills Decree of the Director General of General Legal Administration Regulation of the Minister of Law and Human Rights Number 60 of 2016 concerning Procedures for Reporting Wills and Requests for Issuance of Wills.² and PMK No.32/PMK.03/2005 dated 23 May 2005 concerning Procedures for Sharing Revenue from BPHTB Between the Central and Regional Governments.² With all these legal bases, can we solve problems and provide more effective and efficient service and satisfaction to the community?

The process of implementing the Medan Case District Court Decision Number 811/Pdt.G/2020/PN. The existing Medan Municipality of Medan and Deli Serdang Regency have not fully implemented the e-government system and the Electronic/online Based Government System (SPBE). , wills, grants from parents, VAT and PPH 0%, While the Process of Implementing the Decision of the Medan District Court Case Number 811/Pdt.G/2020/PN. Medan with testamentary objects in Deli Serdang, Medan and in the Administrative City of the National Land Agency in DKI Jakarta and it has been 2 (two) years that the implementation of the Decision has not been carried out, because the distance between Medan and Jakarta is impossible to do repeatedly from a financial point of view.

Collectively getting motivated. , and wish to unite the movements and steps of Muslims in realizing common goals in the context of the sovereign Unitary State of the Republic of Indonesia, to implement all the rules that have been described by the researcher above, so that the phenomenon of Implementation of the Medan District Court Decision Number 811/Pdt.G /2020/PN. Medan, not only constrained by the imposition of fiscal tariffs on inheritance of Land and Building Rights Acquisition Fees (BPHTB), it will also result in President Joko Widodo's 2025 ambitions for all tax objects to have e-certificates certified, thus avoiding the mafia land and overlapping certificates, and this is what happened more than 1,000 (one thousand) PTSL certificates appeared in the jurisdiction of the North Jakarta Administrative City Land Agency, due to the fiscal tariff regulation Land and Building Rights Acquisition Fee (BPHTB) inheritance¹ (one) object for 1 (one) tax subject, the remainder is subject to the tax rate of Land Title Acquisition Fee and Building (BPHTB) grants and are subject to fiscal Land and Building Rights Acquisition Fees (BPHTB) buying and selling, so that the position of fatwa in Islamic law and the position of fatwa in positive law in representing taxes (dharibah) in the apostolic era, so that the end result gives Utilization, includes making applications for services that are integrated G2G, G2B and G2C (Government to Government, Government to Business Government to Citizens) can be achieved, so as to improve the economic welfare of the community, be more effective, efficient, less verbose and certificates that have been processed can be completed processed as business capital and national development.

Research methods

This research uses normative-empirical research, by integrating normative law and empirical law. The population in this study was the completion of rights applications in the form of certificates from before Law No. 16 of 2017 until Law No. 16 of 2017 was issued. This study used a purposive sampling method in determining the research sample. The sample in this study was 1,350 requests for an increase in rights and from 2013 to 2017 before Perman No.16 of 2017 was enacted. Data collection techniques in this study were interviews, observation, and documentation. The data is then processed with qualitative methods.

Results And Discussion

Settlement of land conflicts in Indonesia

Settlement according to the Big Indonesian Dictionary (KBBI) is a process, method, deed, completing (in various meanings such as settling, solving), disputes that require legal settlement. Or how to complete the legal decision (consideration) determined by the judge (in court). Conflict is strife, disagreement, conflict. In the Indonesian Dictionary, conflict means there is opposition or conflict between people, groups, or organizations-

organization to a problem object. In the Indonesian dictionary it is also called a dispute. Conflict is a situation and condition in which people experience factual disputes or disputes that exist only in their perceptions.

The resolution of land conflicts in this study means the settlement of tariff war conflict disputes in inheritance objects, in accordance with the Nawa Cita of Mr. President Joko Widodo 2025 all land objects have E-Certificates, so that. Resolution of tariff war conflict disputes in objects of inheritance, grants, wills, sales This purchase is done in two ways, namely by litigation and non-litigation.

Land and building rights acquisition fees (BPHTB).

The definition of tax in Law No. 28 of 2007 is a mandatory contribution to the State between debts by individuals or entities that are coercive under the law by not getting rewards directly and being used as much as possible for the needs of the state for the prosperity of the people.

Law Number 1 of 2022 regulates the management of regional income starting from taxes to other fees, where the profit sharing is between the allocation of regional funds and central funds, where there are several parts of regional income managed by the center which are sources of regional income (PAD), Law Number 1 of 2022 is the legal basis as state financial law which regulates the Minister of Finance Regulation Number 32/PMK.03/2005 governing central and regional profit sharing, Number 186/PMK/07/2010 and Number 53 of 2010 regarding the application of tax rates for the acquisition of land and building rights (BPHTB), as well as regulating Regional Regulation (Pergub) Number 60 of 2021.

In this research, I include several legal bases that serve as the basis for imposing fiscal tariffs on land and building rights acquisition fees (BPHTB) at a certain time which are used as material for state revenue it is the right of the people and also the state to use these taxes to develop this country to spend the country which is collected from the Land and Building Tax every month from the tax subject (PBB) based on the calculation of the tax object.

However, the basis for the Implementation of the Integrated Service System Organized by the North Jakarta Administrative City National Land Agency (BPN) is in the local tax deposit letter. Land and building rights acquisition fees (SSPD-BPHTB) with the imposition of fiscal rates. Land and building rights acquisition fees (BPHTB) between the central and regional governments and Regional Regulations in the form of Governor Regulation (Pergub) Number 117 of 2019 regarding the imposition of fiscal tariffs on land and building rights acquisition fees (BPHTB) where the Governor (Pergub) Number 117 of 2019 regarding the imposition of fiscal tariffs on acquisition fees land and building rights (BPHTB) for sale and purchase transactions not with the Governor (Pergub) Number 117 of 2019 regarding the imposition of fiscal tariffs Fees for acquiring land and building rights (BPHTB) in the form of inheritance as the implementation of the Medan District Court Decision Number 811/Pdt.G /2018/PN. Mdn. The Regional Regulation (Perda) should be in the form of a Governor Regulation (Pergub) that is used Number 18 of 2010 in Chapter III Part One Article 3 regarding Tax Objects at point 5 paragraph 5 regulates the transfer of rights in the form of inheritance and how to calculate it in Chapter IV Regarding the basis of imposition, tariff and method of calculating tax part one tax base Article 5 paragraph 2 point d and e paragraph 3 and paragraph 8 namely in the case of obtaining rights due to inheritance or testamentary grants received by individuals who are still in blood relations

in a straight line one degree to above or one degree down with the grantor of will or inheritance including husband/wife, the Acquisition Value of Non-Taxable Tax Objects is set at IDR 350,000,000.00 (three hundred and fifty million rupiah).

In Chapter IV regarding the basis of imposition, tariffs and methods of calculating taxes, part two of Article 6 Tariffs for the acquisition of land and building rights (BPHTB) are set at 5% (five percent), Part Three and in part three regarding methods of calculating taxes, Article 7 paragraph 1, the amount the principal fee for acquisition of land and building rights payable is calculated by multiplying the tariff as referred to in Article 6 with the tax base as referred to in Article 5 after deducting the Acquisition Value of the Non-Taxable Tax Object as referred to in Article 5 paragraph (7) or paragraph (8).

In Chapter V regarding the time and place of the first part of the tax payable, when the tax is payable, Article 8 in paragraph 1, namely when the tax is payable for the acquisition of land and/or building rights, it is determined at point (c) the grant is from the date the deed was drawn up and signed, at point (d) testamentary grant is from the date the deed was drawn up and signed, at point (e) inheritance is from the date the person concerned registers the transfer of his rights to the land office, at point (h) the judge's decision is from the date the court decision has permanent legal force, at point (i) the granting of new rights to land as a continuation of the relinquishment of rights is from the date of issuance of the decree granting rights, in point (j). the granting of new rights beyond the release of rights is from the date issuance of a decision letter granting rights, in paragraph (2) Tax payable must be paid at the time the acquisition of rights as referred to in paragraph (1) occurs.

There is also Governor Regulation number 126 of 2017 concerning the imposition of a fiscal rate of 0% if the object is under IDR 2,000,000,000 (two billion rupiahs), and does not have to be a Jakarta ID card, based on an underpaid regional tax assessment letter (sKPDkb) and the application for this right not only for inheritance, grants and court decisions that have no object of inheritance, but an application can be filed if it is the first (1st) time applying for the right and the object does not exceed Rp. 2,000,000,000.- (two billion rupiahs), but All of these applications will be canceled if it is found that after checking in the field they do not match the original data that the applicant submitted at the beginning of the application, for example on the PBB2 it is written as type 36 and after a field survey it becomes type 100, which is estimated to be worth more than Rp. 2,000,000,000.- (two billion rupiahs), then the application for a 0% right to the tax payable can be canceled by the regional work unit (SKPD). (SKPD).

The Synchronizing a State Administrative Law regulation really needs to be implemented by all institutions of the Unitary State of the Republic of Indonesia to support an outcome in synchronization and collaboration of Presidential Decrees, Presidential Regulations, and Presidential Instructions on the Implementation of Ministerial Regulations, Ministerial Decrees, Ministerial Instructions to form Laws sourced from State Administrative Law, state administrative law consists of Public Openness Law No. 14 of 2008, Consumer Protection Law No. 8 of 1999, State Administration Law No. 30 of 2004, Notary Position Law No. 2 of 2014 concerning Amendments to Law No. 30 2004, Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of BPN RI Number 5 of 2017 concerning Land Information Services Electronically/Online, regarding the Implementation of Ministerial Regulation (Permen) of Agrarian and Spatial Planning (ATR) Head of the National Land Agency of the Republic of Indonesia (KBPN) Number 16 of 2017, Law on the Supreme Court Law no. 35 of 1999 concerning Amendments to Law No. 14 of

1970 concerning Main Provisions of Judicial Power was amended again to become Law Number 5 of 2004 concerning the Authority of the Supreme Court, Presidential Regulation. Number 95 of 2018 concerning Electronic-Based Government Systems (SPBE), Permenkumham Number 60 of 2016 concerning Procedures for Reporting Wills Online, Minister of Finance Regulation (PMK) No.32/PMK.03/2005 dated 23 May 2005 concerning Procedures for Sharing Proceeds Fees for Acquisition of Land and Building Rights (BPHTB) Between the Central and Regional Governments Against Pergub No. 117 of 2019 Concerning Fees for Acquisition of Land and Building Rights (BPHTB) for the Implementation of Integrated Electronic/Online Service Systems Organized by the National City Land Agency (BPN) North Jakarta Administrative City According to Islamic Law. (hukum Islam)

So as to produce a legal finding that can be used as a guideline for the benefit of the interests, not just for the benefit of individuals or for the benefit of an institution can be seen from;

1. Supreme Court (mahkamah Agung)

Submission of opinion by Drs. Parto Hutomo.SH.MM, is the Chief Justice of the Supreme Court for Civil Affairs in connection with the Medan District Court Decision Number 811/Pdt.G/PN. Medan where from institutions such as the North Jakarta Administrative City National Land Agency (BPN) through an integrated electronic/online service system, did not implement the Decision where the final result was only processing 1 (one) certificate of reversing the heir name of the Alm. Rusli Alias li soeng lie, and the remaining 4 certificates required to make a notarial deed and pay Land and Building Rights Acquisition Fees (BPHTB) to the tax service unit (UPPD) of North Jakarta Administrative City with 1 (one) inheritance fiscal rate and 1 (one)) grant fiscal rate without being subject to 5% tax deduction, 1 (one) buying and selling fiscal rate and 1 (one) gray fiscal rate not in accordance with;

1. Basis for Billing Wrong Imposition of Fees for Land and Building Rights Acquisition (BPHTB) by the Regional Tax Service Unit (UPPD) of the North Jakarta Administrative City which implements the regional tax service unit for the capital city of Jakarta in;
 - a. Regulation of the Minister of Finance (PMK) Number 32/PMK.03/2005 dated 23 May 2005 concerning Procedures for Sharing the Revenue Fees for Acquisition of Land and Building Rights (BPHTB) between the Central and Regional Governments.
 - b. Governor Regulation (Pergub) Number 117 of 2019 Concerning Fees for Acquisition of Land and Building Rights (BPHTB) for sale and purchase transactions.
2. Basis for Billing Correct Imposition of Land and Building Rights Acquisition Fees (BPHTB) by the Regional Tax Service Unit (UPPD) of North Jakarta Administrative City
 - a. Regulation of the Minister of Finance (PMK) PMKNo.186/PKM 07/2010 and No.53/2010 concerning Procedures for Sharing the Revenue of Land and Building Rights Acquisition Fees (BPHTB) Between the Central and Regional Governments.
 - b. Regional Regulation/Governor Governor Regulation Number 18 of 2010 regarding fees for acquiring land and building rights Governor of the Province of the Special Capital City Region of Jakarta and Jo No.60 of 2021 concerning Fiscal Incentives fees for acquiring land and building rights (BPHTB).

An error in applying a rule can be sued by class action to the Court where the tax object is located, especially the Regional Revenue Agency for the Capital City of Jakarta is located, with a lawsuit against the law, a criminal report on inheritance tax evasion, where the regional service unit (UUPD) of the Jakarta Administrative City Utara is not in accordance

with existing regulations, also filed an objection to the tax dispute institution through an arbitration court based on Law No. 30 of 1999 concerning arbiters and alternative dispute resolution can be read in the book

4 things as an unlawful act viz

- a. An unlawful act is an act that is considered to have committed an unlawful act based on written legal rules and unwritten legal rules that live in society such as the principle of decency or decency.
- b. Mistakes are mistakes made intentionally or negligently
- c. Loss is a loss caused by something in which there is a material loss (a real loss suffered) and/or an immaterial loss (a loss of benefits or profits that may be received in the future).
- d. The causal relationship between the unlawful act and the loss, namely the loss suffered must be the result of the unlawful act committed.

There are 2 types of unlawful acts that can be categorized in 2 (dalam) (two) claims namely;

- a. Lawsuits for unlawful acts with the object of the lawsuit being that there is an act that can harm someone so that a lawsuit is made, there is a government agency that commits an act that clearly violates the law, so there is a legal basis that is included in the lawsuit as the basis for us filing a lawsuit.
- b. The lawsuit for unlawful acts has an object of lawsuit where there has been a default, for a subpoena for a legal act where the act was not carried out by the 1st (first) party which caused harm to the 2 (two) parties who were harmed.

So it is very clear that all state institutions must submit to legal products in the form of decisions from the Medan District Court based on Pancasila and Article 24 paragraph (2) of the 1945 Constitution which states, Judicial power is exercised by a Supreme Court and judicial bodies under it in the general court environment, the environment religious court, military court environment, State Administrative Court environment, and by a Constitutional Court. (konstitusi)

Meanwhile, when the researcher met the head of the civil field of the Medan District Court, when conveying a message from the Head of the Civil Division of the Supreme Court to the head of the field and submitted a request letter to the Medan District Court according to the direction of the Head of the Civil Law Division of the Supreme Court, to submit a letter of request to all related agencies in connection with the process of returning the name of this inheritance, but the vice chairman of the Medan District Court and the Chair of the Civil Law Division of civil law did not want to issue any letter, and stated that the statement from the head of the civil law sector at the Supreme Court was wrong, and the Medan District Court ordered to make a lawsuit again and placing confiscations on all objects, involving all state agencies related to all object cases in the decision to carry out the decision and process the return of the names of the heirs, only then can all institutions carry out decisions issued by the Medan District Court. (medan)

In connection with the object in Deli Serdang, after confirmation from Mr. Ridwan as the head of the mapping division, when asked to carry out the decision of the Medan District Court Number 811/Pdt.G/2018/PN.Mdn stated that based on the statement of the Chief Justice of the Supreme Court for Civil Law, the Agency National Land Affairs (BPN) must implement the decision, but the head of the mapping division stated that the High Court-SU stated that the object of the grant could not be transferred to inheritance, that the statement from the Head of the mapping field was out of sync with the statement from the head of the

Supreme Court in the civil field that there was no Prosecutor's Office -SU is objecting to inheritance in a civil manner, because this is not a criminal dispute, in which the opinion and direction of the Attorney-SU is made into new jurisprudence, where there is already a court decision declaring the object of inheritance and will be processed behind the name of the heir.

It was asked to the Head of the Civil Law Division of the Supreme Court regarding the letter of testament to the Ministry of Law and Human Rights Number 60 of 2018 concerning Electronic-Based Government Systems (SPBE) in accordance with Presidential Regulation Number 95 of 2018, is it necessary to ratify another will to the Ministry of Law and Human Rights, and The Civil Law of the Supreme Court stated that any legal action is not necessary, billions of funds will come out if you follow the wrong advice, because all government agencies related to the implementation of this decision must carry out this decision, all of this has been legalized by the Medan District Court through Decision 811/Pdt.G/2018/PN.Mdn and aside from company operating standards (SOP) from each government agency, as well as all regional tax service units, must apply the inheritance bphtb fiscal rate as well.

2. Head of Regional Office of National Land Agency (BPN) North Jakarta Administrative City who has launched the SiPnadu program as Implementation of Minister of Agrarian and Spatial Planning/Head of BPN RI Number 5 of 2017 challenges Land Information Services Electronically/Online, regarding the Implementation of Ministerial Regulations (Permen) Agrarian and Spatial Planning (ATR) Head of the National Land Agency of the Republic of Indonesia (KBPN) Number 16 of 2017 Head of Irwanto.SH Administration Subdivision and Head of His Office Farid Hidayat,S.T,M.T, stated that the legal basis for SiPandu as the executor of Presidential Regulations Number 95 of 2018 concerning Electronic-Based Government Systems (SPBE), which at this point with this service can make it easy for the public to certify all their certificates with the SiPandu application, although the Head of the North Jakarta BPN realizes there are many obstacles because the problem is not familiar with the electronic/online system, in the North Jakarta BPN office also has electronic/online ambassadors who are ready to teach to plop all applicant data until they receive a queue number and until they receive a certificate, everything will be taught and within 3 (three) days after payment of non-state tax (PNBP), but those who becomes an obstacle if the data to be uploaded exceeds 5 MG, uploading will repeatedly fail due to network or excess data, get barcoded queue numbers online, complete all original files.

Then regarding the imposition of BPHTB fiscal rates in the Court Decision

Medan State is an inheritance object, subject to a buying and selling tariff, the Head of the North Jakarta BPN stated that the authority of the UPPD and the Ministry of Finance as well as Perda and Pergub, I hope there will be synchronization so that SiPandu can run according to the wishes of the President and the Community.

It was asked about Mr. Jacob Samsudin, as a mass organization administrator from the Jakarta Betawi community, Mrs. Rumsiati from Kalibaru, Mr. Wagito from Marunda, Ernita from Rorotan, Mrs. Warika from Sukapura, Budi Atmaja from Sukapura, Mr. Tuinok from West Semper, Mr. Kesuma from East Semper, Mr. Dimas Satrio from West Semper Barat, Mr. Idris, a resident of Cilincing, is a resident in North Jakarta who have the same complaint, they want to certify their land, because they are afraid of being taken over by the land mafia and several other residents when interviewed during a demonstration regarding the 12,000 PTSL dispute between the community, heirs and the land mafia, because of the

wrong object. (objek)

The Public Relations Division of the North Jakarta National Land Agency was asked what caused the Kakanwil to be named a suspect and ranks, stating that in the past the fathers of the two wais experts had both cultivated land, but both of them did not break up a letter which stated the land limit of 20ha, and apparently, because they had not there is a lawsuit to the District Court or the Religious Court regarding the determination of inheritance and inheritance, and who owns the land, the Head of the Regional Office and the ranks of issuing certificates on the object, should not be suspected, because there has not been a court decision stating who the heirs of the 2 (two)) the owner of the giri land, and how wide and the boundaries of the land are, this is because there is no awareness among the residents to certify their land and pay the PBB, so that the warka will be registered on the object, who actually belongs to the object.

Fadullah of the Public Relations Section of the North Jakarta BPN also showed all the online service systems owned by the North Jakarta BPN, concurrently serving as an operator and having a dual function position concurrently as a public relations officer, and handling public complaints, then confirmed to the CS section to check the file on the reporter via electronic/online the certificate has been completed, Mr. Farid Hidayat, S.T, M.T, is truly great and his staff can satisfy his service to the community, it must be imitated in the regions, which are indifferent to electronic / online services, if contacted with the number listed on the vander's office never reacts, always repeats questions but doesn't respond to what people complain about, some services in this area happen very often, electronic/online services are just masks, in fact, they still serve people manually, including in the Deli Serdang Regency area.

Conclusion

Based on the explanation above, it can be concluded that the Implementation of Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems (SPBE), is constrained due to the Development Tax and Regional Ritribution Service Unit (UPPPD) in Tamansari District and the Development Tax and Regional Ritribution Service Unit (UPPPS). Penjaringan District, did not implement the Decision 811/Pdt.G/2018/Pn.Mdn for the imposition of BPHTB tariffs in the form of inherited objects, only 1 object, the remaining tariffs for buying and selling objects, so validation takes a long time, and if there is a request for a reduction in the acquisition fee for Land and Buildings (BPHTB), are not systematically given, so that basic tax relief based on Governor Regulations is directly given without going through an application, so Article 15 Governor Regulation (Pergub) Number 60 of 2021, as one of the indicator considerations based on the economic capacity of the community in all elements can be fulfilled, because if you wait for an application for a reduction or abolition of the Land and Building Rights Acquisition Fee (BPHTB), if it is declared that all the objects of the Decision are subject to the Inheritance tariff, after all that becomes the tax owed by the heirs, and it will appear and must

Reference

- Alateyah, S.A., et all. (2013). Factors Affecting the Citizen's Intention to Adopt E government in Saudi Arabia. World Academy of Science, Engineering and Technology. International Journal of Humanities and Social Sciences, 7(9).
- Buchari, R.A. (2016). Implementation of E-Service in Public Organizations in the Field (bidangya).

- Pelayanan Public Service in Cibangkong Village, Batununggal District, Bandung City. *Sociohumanities*, 18(3), 235-239.
- Geomatics Department of Geodetic Engineering UGM Yogyakarta (unpublished material).
- Hamdi, M. (2014). *Public Policy: Process, Analysis and Participation*. Bogor: Ghalia Indonesia Publisher.
- Lester, J. P., & Goggin, M. L. (1998). Back to the Future: The Rediscovery of Implementation Studies. *Policy Currents*, 8(3), 1-9.
- Mazmanian, D. A., & Sabatier, P. A. (1983). *Implementation and Public Policy*. University of Minnesota.
- Mustofa, F.C. (2015). History of SIP Development at BPN. Engineering Science S-3 Program of Minnesota. Scott, Foreman.
- Paulina, Christina (2019). Indonesia's Electronic-Based Government System and One Data. Papers.
- Payong (2018), Study of the E-Government Implementation Readiness of the Kupang City Government. *Journal of Hoaq-Information Technology* 9(2), 885-891.
- Purwanto, E.A., & Sulistyastuti, D.R. (2015). *Public Policy Implementation: Concepts and Applications in Indonesia*. Yogyakarta: Gava Media Publisher.
- Subarsono, A.G. (2005). *Public Policy Analysis*. Yogyakarta: Student Libraries.
- Sugiono (2009). *Quantitative Research Methods, Qualitative and R & D*. Bandung: Alfabeta.
- Susianawati (2017), Analysis of Service Innovation Readiness for Management Information Systems and Electronic Licensing Services (Simpel) at the Investment Service, One-Stop Integrated Services and Labor in Tuban Regency. *Publica*, 6(5), 1-7.
- Tjasdirin (2019). Overview of Online Services at the Directorate General of Public Law Administration. Paper.
- Wahyudiono (2018), Readiness of ASN Investment Services and One-Stop Integrated Services to Provide Online-Based Services. *Communication, Media, and Informatics*, 7(2), 100-107.
- Wijaya, S.W. & Surendro, K. (2006). Theoretical Study of E-Government Readiness Models (readiness).