

**KEPASTIAN HUKUM PELUNASAN PAJAK BUMI DAN BANGUNAN PERDESAAN  
DAN PERKOTAAN (PBB-P2) DALAM PERALIHAN HAK  
ATAS TANAH MELALUI JUAL BELI DI KABUPATEN BANTUL**

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**INTISARI**

Tujuan penelitian ini adalah untuk mengkaji kepastian hukum atas kebijakan “tidak ada tunggakan PBB-P2” untuk peralihan hak atas tanah melalui jual beli di Kabupaten Bantul.

Penelitian ini merupakan penelitian normatif-empiris dengan sifat deskriptif. Data primer yang di dapat berasal dari BPKAD Kabupaten Bantul serta Notaris dan PPAT Kabupaten Bantul melalui wawancara. Data sekunder didapat melalui penelitian kepustakaan antara lain buku, peraturan perundang-undangan, dan media internet. Data-data yang telah dikumpulkan tersebut diolah dan dianalisis melalui pendekatan kualitatif dengan hasil yang dijabarkan secara deskriptif.

Hasil dari penelitian ini didapatkan kesimpulan bahwa yang pertama, terdapat penagihan utang PBB-P2 yang telah kedaluwarsa penagihannya melalui kebijakan “tidak ada tunggakan PBB-P2” untuk peralihan hak atas tanah pada Pasal 20 Peraturan Bupati Bantul Nomor 16 Tahun 2024 tentang Ketentuan Umum dan Tata Cara Pemungutan Pajak Daerah. Kedua, kebijakan “tidak ada tunggakan PBB-P2” untuk peralihan hak atas tanah melalui jual beli di Kabupaten Bantul tidak sesuai dengan asas kepastian hukum, karena pemerintah daerah mewajibkan pelunasan seluruh utang PBB-P2 hingga utang PBB-P2 yang telah kedaluwarsa menyebabkan terjadinya penagihan PBB-P2 yang kedaluwarsa penagihannya.

Kata kunci : Kepastian Hukum, PBB-P2, Pelunasan PBB-P2, Kabupaten Bantul

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**LEGAL CERTAINTY REPAYMENT OF LAND AND BUILDING IN CITY AND VILLAGE TAX  
(PBB-P2) FOR THE TRANSFER OF LAND RIGHTS THROUGH  
SALE AND PURCHASE IN BANTUL REGENCY**

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**ABSTRACT**

The purpose of this research is to examine the legal certainty of the “no PBB-P2 arrears” policy for the transfer of land rights through sale and purchase in Bantul Regency.

This research is a normative-empirical study with a descriptive nature. Primary data was acquired from BPKAD Bantul Regency as well as from Notaries and PPAT in Bantul Regency through interviews. Secondary data was obtained through literature research, including books, laws and regulations, and internet sources. The collected data was processed and analyzed using a qualitative approach, with results explained descriptively.

The results of this research concluded that, first, there is a collection of expired PBB-P2 debts through the “no PBB-P2 arrears” policy for the transfer of land rights in Article 20 of Bantul Regent Regulation Number 16 Year 2024 concerning General Provisions and Procedures for Collecting Regional Tax. Second, the “no PBB-P2 arrears” policy for the transfer of land rights through sale and purchase in Bantul Regency does not comply with the principle of legal certainty, because the local government requires the settlement of all PBB-P2 debts, including expired debts, leading to the collection of expired PBB-P2 debts.

Keyword: Legal Certainty, PBB-P2, Bantul Regency

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