

## PENENTUAN NILAI JUAL OBYEK PAJAK BUMI DAN BANGUNAN DALAM SISTEM OTONOMI DAERAH DI KABUPATEN BANYUMAS

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### Intisari

Penentuan nilai jual obyek pajak ada indikasi kesepakatan antara kedua belah pihak, yakni penjual dan pembeli, namun dalam kenyataannya pemilik obyek pajak tidak dilibatkan dan hanya melibatkan notaris/PPAT serta lurah atau kepala desa. Dengan demikian menimbulkan ketidakjelasan penentuan nilai jual obyek pajak bumi dan bangunan di Kabupaten Banyumas

Metode penelitian yang digunakan merupakan kombinasi antara penelitian hukum empiris dengan penelitian hukum normatif. Tipe penelitian hukum empiris dilakukan dengan cara wawancara mendalam dan observasi, data yang terkumpul dianalisis secara kualitatif. Dalam tipe penelitian hukum normatif, bahan hukum yang terkumpul dianalisis secara normatif dengan menggunakan pendekatan historis, pendekatan komparatif, pendekatan peraturan perundang-undangan dan pendekatan konseptual. Masing-masing pendekatan dipergunakan sesuai dengan kebutuhannya.

Hasil penelitian dan pembahasan adalah realisasi penentuan nilai jual obyek pajak bumi dan bangunan di Kabupaten Banyumas tidak melibatkan peran serta masyarakat. Pranata hukum yang dalam hal ini UU No.12/1985 dan UU No. 12/1994 eksistensinya dalam masyarakat tidak baik karena tidak mencerminkan sikap demokratis dan tidak mengedepankan sikap partisipasi serta bukan merupakan pemberdayaan masyarakat. Penentuan nilai jual obyek pajak bumi dan bangunan tidak sesuai dengan perikatan dalam hukum perdata. Berdasarkan negara hukum yang demokratis dan kewenangan dalam sistem otonomi daerah maka penentuan nilai jual obyek pajak bumi dan bangunan perlu dikemas dalam peraturan daerah bukan dalam bentuk rekomendasi kepala daerah. Peraturan daerah telah sinkron dengan peraturan perundang-undangan nasional

Berdasarkan hasil penelitian diatas, dapat disarankan, antara lain : dalam penentuan objek pajak bumi dan bangunan agar pemerintah menyertakan peran serta masyarakat sebagai wajib pajak, agar diadakan penyempurnaan terhadap pranata hukum tentang penentuan nilai jual obyek pajak bumi dan bangunan dan agar penentuan nilai jual obyek pajak bumi dan bangunan diatur dalam peraturan daerah karena daerah mempunyai kewenangan dalam pelaksanaan otonomi daerah yang berlaku dalam wilayah hukumnya

**Kata Kunci** : Penentuan Nilai Jual Obyek Pajak , Sistem Otonomi Daerah

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## The Setting up of Selling Value of the Taxed Land and Building in the Local Government Autonomy System in the Regency of Banyumas

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### Abstract

In determining the selling value/ price of taxed object, there was an indication of agreement between the two parties, namely, the seller and the buyer. However, in reality, the owner of the taxed object was not involved, Those involved were only public notary ( or land certificate-making official, commonly called PPAT ). As a result, there was a problem , or more specifically, an irregularity in determining the selling value/ price of taxed land and building in Banyumas Regency. The legal issues raised in this research are how the realization of the setting up of selling value/ price of taxed land and building is in Banyumas Regency; whether the existing regulations related to the setting up of taxed land and building have been consistent with contract law; and whether there is a relevance between the regulating of the setting up of selling value/ price of taxed land and building and the local government autonomy system.

The research method applied is a combination of normative and empirical legal researches. The empirical legal research was conducted by thorough interview and observation, and the data collected were qualitatively analyzed. With regard to the normative legal research, the legal materials collected were normatively analyzed by applying historical, normative, regulative and conceptual approaches, each of which was appropriately chosen.

The research findings have shown that the realization of the setting up of the selling value/ price of taxed land and building in Banyumas Regency did not involve public participation. The existing regulations, namely, the Act no 12 of 1985 and the Act no 12 of 1994 proved to be inadequate, since it was not democratic, it did not accommodate public participation, and it did not empower the society either. In this regard, the setting up of the selling value/ price of taxed land and building was not consistent with the existing contract law. In line with the principle of democratic and rule of law state and the authority in the local government autonomy system, the setting up of the selling value/ price of taxed land and building should be governed in the local government regulation, instead of recommendation by regent. The finding also showed that regency level regulations were consistent with national-level regulations.

With regard to the above-mentioned findings, it is recommended that the government take public participation – as tax payers - into account in setting up the selling price of taxed land and building. The existing regulations should be revised, and the setting up of the selling price of the taxed land and building should be governed in a local government regulation, since the government is authorized to implement autonomy in its own jurisdiction.

**Key words :** the setting up of selling value of taxed object, local government autonomy system.

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