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Annisa Maulida Rahmah, Dr. Totok Dwi Diantoro, S.H., M. A., L.L.M.
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DISPARITAS KEBIJAKAN PENDAFTARAN TANAH LETTER C MELALUI JUAL BELI
(Studi Kasus Kantor Pertanahan Kabupaten Purworejo dan Kantor Pertanahan Kabupaten Kulon Progo)

Annisa Maulida Rahmah* dan Totok Dwi Diantoro**

INTISARI

Penelitian ini bertujuan untuk menganalisis adanya disparitas kebijakan pendaftaran tanah melalui jual beli yang beralaskan Letter C antara Kantor Pertanahan Kabupaten Purworejo dan Kantor Pertanahan Kabupaten Kulon Progo, serta menganalisis dampaknya ditinjau dari asas kepastian hukum, keadilan dan kemanfaatan.

Penelitian ini bersifat deskriptif-analitis dengan jenis penelitian normatif empiris. Data yang digunakan adalah data primer dan data sekunder. Data primer didapatkan melalui wawancara dengan responden pejabat Kantor Pertanahan Kabupaten Purworejo dan Kabupaten Kulon Progo, PPAT Kabupaten Purworejo dan Kabupaten Kulon Progo, serta akademisi Hukum Administrasi Negara selaku narasumber. Data sekunder yang diperoleh melalui penelitian kepustakaan yang terdiri dari bahan hukum primer dan bahan hukum sekunder. Salah satu bahan hukum primer adalah Akta Jual Beli dengan alas Hak Letter C. Data yang terkumpul selanjutnya dianalisis dengan metode kualitatif.

Pertama, hasil penelitian menunjukkan bahwa penyebab disparitas dikarenakan adanya perbedaan penafsiran peraturan, serta perbedaan teknis administratif. Kantor Pertanahan Kabupaten Purworejo memfasilitasi pendaftaran tanah melalui jual beli dengan alas hak Letter C berdasarkan Pasal 37 PP Nomor 24 Tahun 1997, proses konversi dan peralihan jual beli dapat dilakukan secara bersamaan dalam satu tahapan dan lebih efisien karena biaya PNBP hanya dikenakan sekali. Sebaliknya, Kantor Pertanahan Kabupaten Kulon Progo mewajibkan konversi terlebih dahulu berdasarkan Pasal 96 PP Nomor 18 Tahun 2021, sehingga waktu relatif lebih lama dan biaya meningkat karena PNBP dibayarkan dua kali, padahal ketentuan ini bukan dasar hukum terkait syarat peralihan hak atas tanah jual beli Letter C. Kedua, disparitas menimbulkan dampak yang berbeda-beda. Kebijakan Kantor Pertanahan Kabupaten Kulon Progo menimbulkan inefisiensi waktu dan biaya, sehingga lemah dari asas kemanfaatan, kemudahan, dan keterjangkauan, bahkan pada praktiknya menyebabkan batalnya transaksi, tetapi unggul dari sisi kepastian hukum dan aspek kehati-hatian. Sebaliknya, kebijakan Kantor Pertanahan Kabupaten Purworejo lebih memenuhi asas sederhana, terjangkau, dan kemanfaatan, tetapi lemah dari sisi kepastian hukum terkait objek peralihannya.

Kata Kunci: Disparitas, Pendaftaran Tanah, Tanah Letter C, Jual Beli, Kantor Pertanahan

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DISPARITIES IN LETTER C LAND REGISTRATION POLICIES BASED ON BUY-SELL TRANSACTIONS
(A Case Study of the Purworejo Regency Land Office and the Kulon Progo Regency Land Office)

Annisa Maulida Rahmah* dan Totok Dwi Diantoro**

ABSTRACT

This study aims to analyze disparities in land registration policies regarding sales and purchases based on Letter C between the Purworejo Regency Land Office and the Kulon Progo Regency Land Office, as well as to analyze their impact from the perspectives of the principles of legal certainty, justice, and public benefit.

This study is descriptive-analytical in nature and falls under the category of normative-empirical research. The data used consist of primary and secondary data. Primary data were obtained through interviews with officials from the Purworejo and Kulon Progo Regency Land Offices, Public Notaries (PPAT) from Purworejo and Kulon Progo Regencies, and academics specializing in Administrative Law who served as expert sources. Secondary data was obtained through a literature review consisting of primary and secondary legal sources. One of the primary legal sources is the Deed of Sale and Purchase based on Letter C Title. The collected data was then analyzed using qualitative methods.

First, the research findings indicate that the disparity stems from differing interpretations of regulations, as well as technical and administrative differences. The Purworejo Regency Land Office facilitates land registration through sales and purchases based on a Letter C title in accordance with Article 37 of Government Regulation No. 24 of 1997; the conversion and transfer processes can be carried out simultaneously in a single stage and are more efficient because non-tax state revenue (PNBP) fees are charged only once. In contrast, the Kulon Progo Regency Land Office requires conversion to be completed first, based on Article 96 of Government Regulation No. 18 of 2021, resulting in a relatively longer processing time and increased costs because the state revenue fee is paid twice even though this provision is not a legal basis for the requirements regarding the transfer of land rights in Letter C sales and purchases. Second, these disparities lead to varying impacts. The policy of the Kulon Progo Regency Land Office results in inefficiencies in terms of time and cost, thereby failing to meet the principles of utility, convenience, and affordability and in practice, even leading to the cancellation of transactions but excels in terms of legal certainty and prudence. Conversely, the policy of the Purworejo Regency Land Office better fulfills the principles of simplicity, affordability, and utility, but is weak in terms of legal certainty regarding the object of the transfer.

Keywords: *Disparity, Land Registration, Letter C Land, Buy and Sell, Land Office*

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