

## INTISARI

Nilai Penggantian Wajar (NPW) adalah nilai properti yang sewajarnya dibayarkan pemerintah dan diterima pemilik properti dalam proses pengadaan tanah bagi pembangunan untuk kepentingan umum. NPW merupakan opini dari profesi penilai di Indonesia sesuai dengan Undang-Undang nomor 2 (dua) tahun 2012, Standar Penilaian Indonesia dan Petunjuk Teknik (JUKNIS) Standar Penilaian Indonesia 306. NPW terdiri dari nilai kerugian fisik dan nilai kerugian non fisik yang didapat dari premium, pajak penghasilan (PPh), biaya pejabat pembuat akta tanah (PPAT), bunga masa tunggu, dan kerugian lain.

Nilai kerugian fisik tanah darat dan tanah sawah di sekitar TPA Galuga seluas sebesar Rp3.981.227.000,00. Nilai kerugian non fisik yang didapat dari premium, pajak penghasilan (PPh), biaya pejabat pembuat akta tanah (PPAT), bunga masa tunggu, dan kerugian dari potensi pendapatan bersih tanah sawah pada tanah darat dan tanah sawah di sekitar TPA Galuga sebesar Rp756.433.000,00. NPW tanah darat dan tanah sawah di sekitar TPA Galuga sebesar Rp4.737.660.000,00

Kata kunci: nilai penggantian wajar, nilai ganti kerugian, pengadaan tanah bagi pembangunan untuk kepentingan umum

## **ABSTRACT**

Replacement Value Fair (NPW) is a reasonable property value paid by the government and accepted by the property owners in the process of land acquisition for development of the public interest. NPW is the opinion of the professional in appraisal in Indonesia according to Law number 2 (two) of 2012, Standar Penilaian Indonesia (SPI) and the Peraturan Teknis (JUKNIS) in SPI number 306. NPW consist of losses of physical and non-physical loss value obtained from premium, income tax (income tax), the cost of Land Deed Official (PPAT), interest waiting period, and other losses.

The value of the physical loss of land and agricultural land around the Galuga's landfill area is Rp3.981.227.000,00. Loss value of non-physical derived from premium, income tax (income tax), the cost of land deed official (PPAT), interest waiting period, and the loss of potential net revenue of farmland on the ground land and agricultural land around the Galuga's landfill is Rp756.433.000,00. Replacement Value Fair (NPW) ground land and agricultural land around the Galuga's landfill is Rp4.737.660.000,00.

Keyword: Replacement Fair Value, Loss Replacement Value, land acquisition for development of the public interest