

Juridical Analysis of Letter C as the basis for rights in obtaining proof of ownership of land rights

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Abstract. *The Letter C quote is proof of tax payments in the colonial period which used the fiscal cadaster system, namely a land registration system oriented towards tax collection. However, after the Indonesian nation became independent, what applied was recht cadaster, namely land registration which prioritizes legal ownership of land rights. This research aims to determine the position of Letter C as a basis for rights in legislation and jurisprudence and to determine the factors that influence the use of Letter C as a basis for rights in obtaining proof of ownership of land rights. The type of research used is normative juridical, the Statute Approach method, using secondary data with data collection methods for primary, secondary and tertiary legal materials, using prescriptive data analysis. Based on the research it was found that: (1) There are differences between the statutory provisions, namely the ATR Ministerial Regulation No.3 of 1997 and the Agrarian Ministerial Regulation No. 2 of 1962 which places Letter C as the basis for rights in obtaining proof of ownership of land rights while the Supreme Court Decision dated 10 February 1960 No.34/K/Sip/1960 views Letter C only as proof of tax payments. (2) Factors hindering the use of Letter C as a basis for rights in obtaining proof of ownership of land rights include: (a) Differences in the accuracy of land measurements (b) The community still considers Letter C as proof of land ownership (c) The community considers land registration require high costs.*

Keyword: Land; Letter C; Proof; Rights; Ownership

1. Introduction

Soil is very important for the life of all living creatures. Humans, plants and animals need land to settle. Land and buildings are objects that play an important role in human life, because they influence the existence of every individual. Based on the understanding that land as a natural resource is a very

valuable object for human life, it is regulated in Article 33 paragraph (3) of the 1945 Constitution which reads:

"The earth, water and natural resources contained therein are controlled by the state and used for the greatest prosperity of the people."

Based on these regulations, people's prosperity is the goal in utilizing the earth, water and everything contained therein. The formulation of Article 33 paragraph (3) of the 1945 Constitution was then explained in Law No. 5 of 1960 concerning the Basic Agrarian Regulations, better known as the Basic Agrarian Law (UUPA), which was ratified on September 24, 1960. The enactment of the UUPA initiated a fundamental change in agrarian law in Indonesia, especially in the land sector.¹

Laws in Indonesia that regulate relations between land and the state, humans and business entities aim to create social welfare. The creation of social welfare is in line with Pancasila as the legal philosophy of the Indonesian nation. This means that achieving people's prosperity in the use and utilization of land is a reflection of the Fifth Principle of Pancasila, namely social justice.²

Judging from Article 60 of Minister of Agrarian Regulation No.3 of 1997 concerning Provisions for Implementing Government Regulation No.24 of 1997 concerning Land Registration, it is stated that Letter C, Land Tax, Petuk, Girik and other terms can be used as written evidence regarding land ownership. in the form of evidence for registration of new rights and registration of old rights. From this it can be concluded that Letter C is only limited to first evidence for certification purposes and does not mean that Letter C is proof of land ownership, however Letter C can be the basis for rights in land registration. Likewise, it is stated in Article 18 of the Minister of Agrarian Spatial Planning Regulation No. 12 of 2017 concerning the Acceleration of Complete Systematic Land Registration which, as amended by the Minister of Agrarian Spatial Planning Regulation No. 6 of 2018 concerning Complete Systematic Land Registration states that Letter C can be a letter or document that shows proof of physical control to be used as initial evidence in the land registration process. In legal terms, this is referred to as First Time Land Registration.

One form of legal certainty that is the aim of land registration is providing proof of rights in the form of a certificate to the right holder. Rights holders or rights subjects are legal subjects who have fulfilled the requirements to obtain rights.

¹Budi Harsono, 2007, Indonesian Agrarian Law Volume I National Land Law, Jakarta Bridge, p. 1.

²RZ Titehelu, 2016, Determination of General Legal Principles in Land Use for the Greatest Prosperity of the People, Deepublish, Yogyakarta, p. 89

These legal subjects can be individuals, private individuals or government agencies, including foreigners or legal entities in accordance with applicable regulations. The aim of land registration is to create legal certainty, which is in line with orderly land administration as a land order.

Given the importance of legal land registration and permanent legal force in accordance with the Basic Agrarian Law, the government is given the obligation to register customary land so that ownership has strong evidence. Based on this, it is important to analyze the position of Letter C which was issued as the basis for rights in land registration because the Letter C was actually proof of tax payments in the colonial period.

2. Research Methods

This research uses the type of legal research Normative, namely legal research that places law as a building system of norms. The norm system in question is about principles, norms, rules of laws and regulations, court decisions, agreements and doctrines (teachings).³ The approach method applied in this normative legal research is the statutory approach method. This means that researchers use statutory regulations as the initial basis for conducting analysis⁴. The author in making this thesis uses the type of data, namely secondary data. Secondary data in legal research is data obtained from the results of a literature review or review of various literature (literature research) or library materials related to problems or research materials which are often referred to as legal materials.⁵

3. Results and Discussion

3.1. Position of Letter C as the basis for rights in obtaining proof of ownership of land rights in various laws and jurisprudence

The existence of Letter C which is understood by some people as proof of land ownership is actually only proof of payment of tax on customary land or proof that the land has been registered as a tax object and thus the tax must be paid. In the juridical context, the legal status of land that only uses other documents as proof of ownership of land rights is not strong, because it is not accommodated by the applicable Agrarian Law. The position of Letter C as proof of tax payment was confirmed in the Supreme Court Decision dated 10 February 1960 number 34/K/Sip/1960. In the decision it was stated that:

³Mukti Fajar ND and Yulianto Achmad, *Dualism of Normative & Empirical Legal Research*, Student Library, Yogyakarta, p. 19.

⁴*Ibid.* p. 185

⁵*Ibid.* p. 156

The land tax letter is not absolute proof that the disputed rice field belongs to the person whose name is listed in the land tax letter, but the land tax letter is only a sign of who must pay the tax on the land in question.

Based on this statement, it is clear that Letter C is only proof of tax payment on community land originating from customary land. The Supreme Court's decision regarding Letter C is only proof of tax payment, which is different from Article 18 of the Regulation of the Minister of Agrarian Spatial Planning/Head of the National Land Agency Number 12 of 2017 concerning the Acceleration of Systematic and Complete Land Registration which makes Letter C the basis for rights or initial evidence in the process. land registration. On the other hand, there is a Supreme Court decision which does not make Letter C a basis for rights. This condition will certainly cause problems regarding the existence of Letter C as a basis for rights in land registration. The existence of Letter C can be a pretty strong clue because the name is stated in the Letter C quote as to who has to pay tax there.

The description above shows that there is a difference between the Supreme Court Decision which places Letter C only as proof of tax payment and proof of land ownership and Article 18 of the Regulation of the Minister of Agrarian Spatial Planning/Head of the National Land Agency Number 12 of 2017 concerning the Acceleration of Systematic and Complete Land Registration which is clear states that Letter C is proof of land ownership. The existence of inconsistency between the two creates legal uncertainty regarding the position of Letter C as the basis for rights in carrying out land registration.

Regarding Letter C which can be used as evidence, Andi Hamzah gave an understanding of evidence, namely everything that according to the law can be used to prove something.⁶

Letter C it must also be viewed from the perspective of the Supreme Court Number MA 34/k.Sip/80. Because the Supreme Court in this case does not recognize Letter C as valid proof of land, the land tax letters or Letter C are only initial evidence to obtain legal proof of land rights, namely a certificate. But even so, the Letter C book is still said to be evidence. Why is that, because to obtain rights to land a person must have evidence that states the land. In Government Regulation no. 24 of 1997⁷.

This is also explained in Article 18 of the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency No. 12 of 2017 concerning the Acceleration of Complete Systematic Land Registration states

⁶Andi Hamzah, 1989, Legal Dictionary, Chalia Indonesia, Jakarta, p. 34.

⁷AP Protection, 1961, Comments on the Basic Agrarian Law, Mandar Maju, Bandung, p. 31.

that in the case of land parcels that are the object of Complete Systematic Land Registration (PTSL) which are former Customary Land, ownership is proven by original *Girik, Pipil, Petuk, Verponding* Indonesia or other similar designations or applies in the local area on behalf of the subject or party entitled to Land Rights participating in the PTSL Adjudication.

Land ownership in the form of a Letter C which is only registered in the village, can be provided with legal proof of ownership at the land office. Searching for this certificate is included in the first-time registration process. Letter C is proof of temporary ownership that was recognized by the village government before the enactment of Government Regulation No. 10 of 1961 concerning Land Registration. Proof of land that has paid taxes is the issuance of a girik letter. The girik letter states that the owner of the letter only has the right to the land to manage the land and as proof of tax payment, without having any ownership rights at all. If at the beginning you only have girik, pethuk, or ketitir. Letter C is very important to use in managing a certificate.

3.2. Factors Affecting the Use of Letter C as the basis for rights in obtaining proof of ownership of land rights

Evidence for letter C quotations can serve as the basis for land registration rights for the first time land registration process, because valid proof of land ownership is only a certificate, that the certificate is issued by the Regency/Municipal Land Office, and the official who signs the certificate. The purpose of issuing a certificate in land registration activities for the first time is that the right holder can easily prove that he or she is the holder of the right. The certificate is issued for the benefit of the relevant right holder in accordance with the physical data and juridical data registered in the land book.

A wrong understanding of Letter C is the main factor why some communities are reluctant to certify their land, because the community considers Letter C to be valid proof of ownership of land rights, so people who still have Letter C feel no need to arrange for a certificate anymore. Social and economic aspects greatly influence the mindset of the people to register their land, people with relatively low education affect their understanding of the importance of certificates, whereas in the economic aspect, people who have irregular incomes and can only meet their daily needs so that people's perceptions of the high costs of land registration make people not interested in registering their land so that land is considered as land alone, not as an asset. Registering the land is still lacking because people think that proof of Letter C is enough. This should be given special attention by the government by holding socialization and education regarding the importance of legal land ownership in the eyes of the law according

to applicable law, so that people understand and know the importance of proof of legal ownership of land rights in accordance with applicable laws.

The importance of the community's understanding of land certificates will influence the community's perspective on registering their land. If the community views land as an investment object and there is a need for legal certainty, the community will realize and register the land itself. However, this usually only happens in urban communities who are educated and have broad insight, have enough money to register their land, in contrast to rural communities who only consider land as an object of production and has no further meaning, unless the community itself wants to sell it. With this understanding, it is unlikely that the initiative will arise to register the land. Because this is because land sales are usually carried out with Letter C status without having to have a land certificate, moreover, the position of Letter C is actually just a basis for tax collection. Thus, there is no complete or detailed record of the land in question. At this point, the use of Letter C needs to be done carefully to ensure the accuracy of data that affects legal certainty.

Regarding Letter C, this is actually only used as a basis for recording tax withdrawals. The information regarding the land contained in Letter C is incomplete and the method of recording is not thorough and careful so that later problems will arise due to the incompleteness of accurate data in the Letter C. In essence, the *Girik or Pethuk* held by the landowner with a copy of Letter C kept at the Village Office is the same, but it's just that the Letter C that is in the village Office has been recorded, while in the process of making a certificate the community must have the documents completeness letter for land owned by the community. Land owned by rural communities or traditional communities has been passed down from generation to generation from the community's own ancestors,

Many people in Indonesia still consider Letter C to be legal proof of land ownership. The percentage of ownership of land certificates in Indonesia is still low, until in 2023 it can be seen that there are 25,806,000 land parcels that have not been certified or 32.5% of the total land parcels in Indonesia, but when viewed in terms of land area So the percentage of land that has been certified in Indonesia has increased from year to year⁸. There are still many parcels of land that are registered in Letter C but have not been certified. This is influenced by the community's understanding that Letter C is no different from a certificate, the community considers both to be the same, that is, the same proof of legal ownership of land rights in the eyes of the law, and the most important thing is that there is proof that the land is belongs to him by proving Letter C as proof of

⁸Come on, Aisha "85 Million Plots of Land in Indonesia Have Been Certified), Kompas, 18 January 2023, p. 1, Online News, <https://www.kompas.com>, accessed on June 13, 2023

land rights⁹, this requires efforts to continue to improve the factors that are the reason why Letter C is still considered valid evidence, one of which is that there is still a transfer of customary rights and there are still minimal disputes so that people believe Letter C is proof of valid land rights because rarely causes problems.

4. Conclusion

Land ownership in the form of a Letter C which is only registered in the village, can be provided with legal proof of ownership at the land office. Searching for this certificate is included in the first-time registration process. The obstacles to obtaining land rights with proof of a Letter C quotation are (a) Lack of public understanding of Letter C as the basis for land registration rights (b) There is a difference in the accuracy of the land size in Letter C with the actual land size, (c) No If there is a Letter C quotation book then the land will belong to the state, (d) Limited data obtained from the Letter C quotation is because the data collection has been recorded since the colonial period so the data is not optimal, (e) Difficulty in making land history which is still mutated with the Letter C quotation C, (f) There is a mutation error in the Letter C.

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