

The Effectiveness of the Certificate of Inheritance Issued by the Sub-district in the Transfer of Land Rights Due to Inheritance in the Boyolali District Area

Anindya Ayu Hapsari¹⁾ & Achmad Arifulloh²⁾

¹⁾ Faculty of Law, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia,
E-mail: anindyaayuhs3@gmail.com

²⁾ Faculty of Law, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia,
E-mail: achmadarifulloh@unissula.ac.id

Abstract. *This study aims to analyze: 1) Procedures for the issuance of a Certificate of Inheritance issued by the sub-district in the transfer of land rights due to inheritance in the Boyolali District area. 2). Effectiveness of the Certificate of Inheritance issued by the sub-district in the transfer of land rights due to inheritance in the Boyolali District area. This type of research falls within the scope of empirical legal research. The approach used is a sociological-juridical approach. The data types and sources used are primary and secondary data, obtained from interviews and literature studies. The analysis is descriptive and analytical. The following conclusions are drawn from the research results: 1). Procedures for implementing the issuance of a Certificate of Inheritance issued by the sub-district in the transfer of land rights due to inheritance in the sub-district area Boyolali includes applications, collecting administrative requirements, filling out forms or making a statement of heirs independently and ratification. 2) Problems occurred only once in Winong Village in 2019 where the applicant added data on heirs that were not real. This problem made the SKW declared invalid. Obstacles that often occur in Pulisen, Siswodipuran and Winong Villages are more related to internal problems of the applicant, such as the lengthy process of collecting the heirs' signatures. Effectiveness Analysis refers to the criteria for legal effectiveness according to Soerjono Soekanto which include legal factors, law enforcement, facilities, society, and culture. The Certificate of Inheritance in the transfer of inheritance rights issued by the village in Boyolali District shows significant effectiveness.*

Keywords: *Certificate of Inheritance; Sub-district; Transfer of Rights.*

1. Introduction

The background to the implementation of this population classification is to implement the policy of divide and rule or the policy of divide and rule.¹The classification of the population based on ethnicity or race as regulated in Article 163 IS results in differences in the legal systems applied to each group.²The regulations regarding population classification were revoked through Cabinet Presidium Instruction Number 31/U/IN/12/1966 dated December 27, 1966, which was carried out in order to achieve the development of a unified and homogeneous Indonesian nation.³The civil law in force today is a result of the provisions of Article 131 IS.⁴In addition to the revocation of the rules for the implementation of the classification, various efforts have been made to eliminate differences and discrimination between groups that have been in effect since the Dutch colonial era until now, including by making changes to the first principle of the Jakarta Charter to establish the Law on the Separation of the Indonesian population based on ethnicity and groups that emerged during the Dutch colonial period. This was implemented for political interests during the Dutch colonial period in Indonesia, namely by issuing rules on population classification and laws applicable to each group based on the provisions of Article 131 of the Indische Staatregeling and 163 of the Indische Staatregeling which divided 3 (three) population groups and the laws applicable to each group. What is very unfortunate but still occurs today is the impact of the implementation of the rules on population classification and laws applicable to each group during the Dutch colonial period seems to still not be abandoned in the issuance of civil regulations during the Indonesian independence period.

Although many efforts have been made to eliminate class differences in Indonesia, in practice, heirs who have several plots of land (immovable property) as inheritance from the testator, in settling the distribution of their inheritance often experience obstacles/problems, especially in the process of changing the name to the heirs related to the creation of the Certificate of Inheritance required for the management of the inheritance, before it is finally divided equally into the names of each heir. The issued certificate of inheritance is needed as evidence that plays a very important role. With the issuance of the Certificate of Inheritance, it can be known who has the right to inherit the assets left behind. The Certificate of Inheritance issued by the sub-district includes private deeds because its form is not clearly regulated in the Law, but in practice, the Certificate of Inheritance is

¹R. Subekti, (1995), *Pokok-Pokok Hukum Perdata*, Jakarta : Intermasa, p. 10. (selanjutnya disingkat Subekti I).

²Sri Hajati, dkk, (2017), *Bahan Ajar Pengantar Hukum Indonesia*, Surabaya : Airlangga University Press, p. 95.

³Herlien Budiono, (2018), *Kumpulan Tulisan Hukum Perdata di Bidang Kenotariatan Buku Kedua*, Bandung : PT Citra Aditya Bakti, p. 84.

⁴Djuhaendah Hasan, (1988), *Hukum Keluarga Setelah Berlakunya Undang-Undang Nomor 1 Tahun 1974 (Menuju Hukum Keluarga Nasional)*, Bandung : Armico, p. 14.

very necessary for government and private institutions as a legal basis that they hand over or pay to people who are truly entitled to receive it, such as the Land Office really needs the Certificate of Inheritance as a basis for changing the name of the certificate so that the Land Office can process the registration of the transfer of land rights to the rightful heirs. Based on the provisions of Article 111 paragraph (1) letter c of the Regulation of the Minister of State for Agrarian Affairs/Head of the National Land Agency Number 3 of 1997 concerning Provisions for the Implementation of Government Regulation No. 24 of 1997 concerning Land Registration in conjunction with the Regulation of the Head of the National Land Agency Number 8 of 2012 concerning Amendments to the Regulation of the Minister of State for Agrarian Affairs/Head of the National Land Agency Number 3 of 1997 concerning Provisions for the Implementation of Government Regulation No. 24 of 1997 concerning Land Registration (hereinafter referred to as PMNA Number 3 of 1997), a letter of proof as an heir can be in the form of a certificate of inheritance rights whose authority to make it is differentiated based on race and population group. In fact, the above regulation is used to process the transfer of the name of the certificate at the National Land Agency (hereinafter abbreviated as BPN). In practice, the above regulation is also used by other institutions such as banks when processing the administration of the transfer of the heir's account.

In reality/fact (*das sein*), Notaries still have different opinions regarding whether Notaries can make a Statement of Inheritance Rights for indigenous Indonesian residents despite the existence of Law Number 40 of 2008 concerning the Elimination of Race and Ethnicity. Considering the definition of a Certificate of Inheritance is a document proving from the heirs that they are the right people and have the right to inherit from the testator. Based on the Circular Letter of the Ministry of Home Affairs, Directorate General of Agrarian Affairs dated December 20, 1969 Number Dpt/12/63/12/69 concerning Certificates of Inheritance and Proof of Citizenship, there are three public officials or agencies authorized to issue Certificates of Inheritance, namely Notaries, Village Heads and Sub-district Heads and Property Offices. Certificates of Inheritance Rights are important as proof of heirs, especially in the process of registering the change of name of land inheritance to prove that someone is the heir of the testator in the land registration process.

In several legal studies, one of which is by Sovia Febrina Tamaulina Simamora entitled Certificate of Inheritance Rights in the Provisions of National Inheritance Law, there are legal loopholes in the pluralistic inheritance law system, especially in the implementation of inheritance law, related to the proof of heirs, especially in the process of registering the change of name of land heirs, which has an impact on the interests of each heir.⁵Also, considering that the Certificate of Inheritance

⁵Sovia Febrina Tamaulina Simamora, (2022), Surat Keterangan Hak Waris Dalam Ketentuan Hukum Waris Nasional, *Jurnal Visi Sosial dan Humaniora*, Volume: 03 No 02 December 2022(215-222).

issued by the village or sub-district office for native Indonesian citizens is a private document, and even now there are no express and specific provisions governing notaries in issuing Certificates of Inheritance. In Law Number 30 of 2004 in conjunction with Law Number 2 of 2014 concerning the Position of Notaries, there is no authority for notaries to issue Certificates of Inheritance, and likewise, the Regulations on the Position of Notaries do not specify the authority for notaries to issue Certificates of Inheritance. Until now, notaries have issued Certificates of Inheritance based on the customs followed by Dutch notaries. Research conducted by Hayati from Tanjungpura University in Pontianak regarding inheritance certificates issued by sub-districts was conducted in Parit Tokaya sub-district, South Pontianak District. The problems Hayati found were that the certificate service did not comply with statutory regulations, and the process was unclear, opaque, and complicated, making it difficult for residents to fulfill the necessary requirements.⁶Weak codes of ethics among officers in service, officers who seek rewards, deviant actions by officers, such as officers offering themselves as service agents or brokers, which can lead to corruption, low levels of accountability and discipline among officers, and discrimination in services that can lead to nepotism.

2. Research Methods

This type of research falls within the scope of empirical legal research. The approach used is a sociological-juridical approach. The data types and sources used are primary and secondary data, obtained from interviews and literature studies. The analysis is descriptive and analytical.

3. Results and Discussion

3.1. Procedures for Implementing the Issuance of a Certificate of Inheritance Issued by the Sub-district in the Transfer of Land Rights Due to Inheritance in the Boyolali District Area

In Indonesian agrarian law, the transfer of land rights due to inheritance is a legal event recognized by statutory regulations. Before registering the transfer of rights at the Land Office, the status of the heir must be legally proven. One of the documents of proof recognized in practice is a certificate of inheritance issued by the Village Head. The certificate of inheritance aims to transfer the title of the deceased's inheritance to the names of all heirs, which in this case is the heir's

⁶Hayati, (2013), Reabilitas Pelayanan Surat Keterangan Waris Oleh Kelurahan Parit Tokaya Kecamatan Pontianak Selatan, *Publik A Jurnal S1 Ilmu Administrasi Negara*, Volume 2 Nomor 2, August 2013.

assets, namely land. If you wish to change the title, you can submit an application to the local Land Office by:⁷

- a. Registering the transfer of rights (change of name) for land that has been registered (certified).
- b. Applying for new rights (certificates) for land that has not been registered, such as girik land, former west rights land, state land. The certificate of inheritance has an administrative function to explain who the heirs are of a deceased person, so that it can be used as a basis by the Land Deed Making Officer (PPAT) or the National Land Agency (BPN) in processing the change of name on the land certificate due to inheritance.

Following the amendment to PMA No. 16 of 2021 concerning the Third Amendment to the Regulation of the Minister of Agrarian Affairs/Head of the National Land Agency No. 3 of 1997 concerning Implementing Provisions of Government Regulation No. 24 of 1997 concerning Land Registration, the administration of inheritance certificates in practice in Boyolali District is no longer based on population groups. However, the sub-district, notary, and BHP remain the authorized officials to issue inheritance certificates. The product issued by the sub-district is the Inheritance Certificate. The product issued by the BHP is the Inheritance Rights Certificate or commonly called SKHW. The product issued by the Notary is called the Waris Deed. The authority of the sub-district in issuing inheritance certificates is not explicitly regulated in laws and regulations other than the PMA which expressly authorizes the sub-district head to issue inheritance certificates.⁸

The authority of the village head to make a Certificate of Inheritance is only regulated in Article 111 paragraph (1) Letter c Number 4 of PMA No. 16 of 2021 that "a statement of heirs made by the heirs witnessed by two witnesses and known by the village head/sub-district head and the sub-district head where the testator lived at the time of death". Before the change in PMA, Pulisen and Siwodipuran Villages issued Certificates of Inheritance for all Indonesian citizens even though in the PMA before the change, the Village issued Certificates of Inheritance only for indigenous Indonesian citizens. After the change in PMA which removed the population groups, there were no significant changes in the Certificates of Inheritance issued by the Village. This is because from the beginning in practice, the Village has issued Certificates of Inheritance without being based

⁷Arsyad Harun, (2010), *Tinjauan Yuridis Surat Keterangan Hak Waris bagi Penduduk di Indonesia*, Bandung : Refika Aditama, p. 32

⁸Nur Asyiah, (2016), "Eksistensi Perlindungan Hukum Warga Negara Terhadap Tindakan Pemerintah Dalam Membuat Keputusan Administrasi Negara", *Jurnal Hukum Samudra Keadilan* 11, no. 1: 44–54, <https://doi.org/10.59635/jihk.v10i1.262>, accessed on August 2, 2025, at 13.00 WIB.

on population groups. In the Certificate of Inheritance issued by the Village, the purpose of making the Certificate of Inheritance will be written.

Normatively, the issuance of a certificate of inheritance by the Village Head/Head of the Village is based on several legal provisions, including:⁹

1. Civil Code (KUHP), Articles 832–1130, which regulate who can be an heir.
2. Instruction of the Minister of Home Affairs Number 14 of 1982 concerning Certificates of Heir, which gives authority to the Village Head/Lurah to issue certificates of inheritance for native Indonesian citizens (non-Chinese and non-European).
3. Government Regulation Number 24 of 1997 concerning Land Registration, specifically Article 42 paragraph (1), which stipulates that the transfer of rights due to inheritance is proven by an authentic deed or Certificate of Inheritance.
4. Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of BPN Number 3 of 1997 concerning Implementing Provisions of PP No. 24/1997.
5. Legislation on Village/Sub-district Government Administration, which assigns administrative service duties to sub-district governments.

Based on this legal basis, the Village Head, as a government official who is familiar with the circumstances of the residents in his area, is authorized to issue a certificate of inheritance, provided that the procedures for its is in accordance with applicable regulations. The administrative requirements that must be met by applicants for the confirmation of a Certificate of Heir in Pulisen Village, Siswodipuran Village, and Winong Village are the same, namely:¹⁰

1. Photocopy of the Heir's Death Certificate;
2. Photocopy of the Heir's Marriage Certificate;
3. Photocopy of the heir's ID card;
4. Photocopy of Family Card of Heirs;
5. Photocopy of Birth Certificate of Heirs;
6. Photocopy of Certificate (optional);

⁹Raihan Isha Mahendra, et al, (2024), Kewenangan Kepala Desa Dan Camat Dalam Pembuatan Surat Keterangan Ahli Waris, *Mimbar Yustitia: Jurnal Hukum dan Hak Asasi Manusia*, P-ISSN 2580-4561 | E-ISSN 2580-457X | DOI: 10.52166/mimbar7, accessed on August 1, 2025, at 11.00 WIB.

¹⁰Interview with Head of Government Section of Winong Village, Mr. Gunanto, S.Pd., August 4, 2025.

7. Heirs' Declaration Letter acknowledged/signed by the local RT/RW Head; and
8. Photocopy of ID cards of 2 (two) witnesses.

Procedures in a more complete sense are rules of cooperation, rules of coordination, so that units in the system, subsystems and so on can interact with each other efficiently and effectively. Procedures can also be interpreted as a series of interconnected and sequential tasks according to time and certain procedures to carry out a work procedure or activity to complete the work. The procedure for ratifying the Heir's Statement Letter in Winong Village based on a statement from Mr. Gunanto, S.Pd. is the Head of the Winong Village Government Section is that residents come to the village head with the intention of taking care of the ratification of the Heir's Statement Letter or heir's statement letter. The Village Head asks the applicant to make or fill out and complete the Heir's Statement Letter form that is already in the village or make their own statement letter but it must be in accordance with the elements that must be contained in the Heir's Statement Letter. The Heir's Statement Letter or statement letter is signed with a stamp by all heirs and then brought back to the village for ratification. The Head of the Hamlet in the area where the heir lives then confirms and verifies the actual facts on the ground regarding the number of heirs by clarifying with local residents in the field. The Village Head validates the confirmation and signs it with two witnesses. The certificate of inheritance that has been validated by the Village Office is archived and on the agenda, then brought by the applicant to the sub-district office to request the signature of the Sub-district Head.

The procedure for issuing a Certificate of Inheritance by Pulisen Subdistrict is as follows:¹¹

1. RT Introduction
2. Verification Process for Application for Certificate of Inheritance at the Sub-district Office
3. Confirmation of Inheritance Certificate at the Sub-district Office
4. Confirmation of Inheritance Certificate at the Sub-district

The process of issuing a certificate of inheritance at the sub-district. The process of issuing a certificate of inheritance generally goes through several stages.¹² application from the heir by attaching supporting documents (KTP, KK, death certificate, proof of family relationship, and proof of land ownership), Administrative check by the Village apparatus, Issuance of an inheritance

¹¹Interview with Head of Government Section of Pulisen Village, Mr. Guruh, August 4, 2025.

¹²Interview with Head of Government Section of Winong Village, Mr. Gunanto, S.Pd., August 4, 2025.

certificate containing the identity of the heir, heirs, and inherited assets, and the last is Confirmation by the Sub-district Head.

3.2. The Effectiveness of Inheritance Certificates Issued by the Sub-district in Transfer of Land Rights Due to Inheritance in the Boyolali District Area.

Effectiveness reflects the conditions or circumstances that influence the success of an effort, action, or other activity. According to Mardismo, effectiveness is fundamentally related to achieving the desired policy goals or targets (the final outcome). Meanwhile, according to Sudarmayanti, effectiveness is defined as a measure that provides an indication of the extent to which a target will be achieved.¹³ Effectiveness is the degree to which a person achieves a planned goal or objective. Effectiveness is defined as a broader concept encompassing various factors both internal and external to an individual. With this understanding, effectiveness can be viewed not only from a productivity perspective but also from an individual's perception or attitude. The effectiveness of an activity or effort can be confirmed if it successfully achieves predetermined goals. When an agency implements a program in accordance with its authority, duties, and functions and successfully achieves the expected results, it can be concluded that the agency has operated effectively. Effectiveness is the appropriateness, effectiveness, and support for objectives.

Applicants for a Certificate of Inheritance and/or confirmation of a Declaration of Inheritance by the sub-district are residents of the local sub-district or village area. Basically, the Sub-district Government or Village Government has provided a blank Certificate of Inheritance in the sub-district, but the Sub-district Government or Village Government gives the applicant the freedom to make their own declaration of inheritance as long as the declaration fulfills all the elements and is in accordance with the provisions, then the declaration of inheritance can be approved by the Sub-district Head or Village Head. The process of issuing and confirming a Certificate of Inheritance is relatively fast (1-3 days) and is free of charge. A Certificate of Inheritance issued by Notorais costs approximately Rp. 3,000,000 (three million rupiah). A Certificate of Inheritance issued by the Sub-district is considered effective in terms of time and cost efficiency.

The number of applicants for a Certificate of Inheritance or confirmation of a certificate of inheritance in Winong Village from 2022 to 2024 is as follows:

¹³Sedarmayanti, (2009), *Sumber Daya Manusia dan Produktivitas Kerja*, Bandung : CV Mandar Maju, p.59

Table 3.1 Number of Applicants for Certificate of Inheritance in Winong Village

No.	Year	Number of Applicants
1	2022	30
2	2023	16
3	2024	21

The number of applicants for a Certificate of Inheritance or confirmation of a certificate of inheritance in Pulisen Subdistrict from 2022 to 2024 is as follows:

Table 3.2 Number of Applicants for Inheritance Certificates in Pulisen Subdistrict

No.	Year	Number of Applicants
1	2022	51
2	2023	76
3	2024	63

The number of applicants for a Certificate of Inheritance or confirmation of a certificate of inheritance in Siswodipurn Subdistrict from 2022 to 2024 is as follows:

Table 3.3 Number of Applicants for Certificate of Inheritance Siswodipuran Village

No.	Year	Number of Applicants
1	2022	35
2	2023	30
3	2024	112

There are obstacles in the implementation of making a Certificate of Inheritance in the field, including:

1. Family problems

Based on the results of interviews with the Head of Siswodipuran Village, it was discovered that there were heirs who claimed to be an only child, but in fact, this was not the case. The village took action to prevent this by requiring the only child to make a statement signed by the RT and RW that he or she was truly the only child of the testator. Then there were heirs who did not fully state who were the heirs of the testator. Basically, the village issued a certificate of inheritance based on a statement from the heir signed by the RT RW, although even so, there were still dishonest heirs found.

2. Signature problem

One of the main obstacles encountered was the difficulty in gathering signatures from all heirs. In the case of Mr. Suwarjo's family, some of the heirs live outside the city, and some even reside on other islands.¹⁴This geographical situation

¹⁴Interview with Mr. Suwarjo, a resident of Winong Village, Tuesday, August 5, 2025.

hampers the coordination process. Direct communication between heirs is impossible, and the use of online media is not always effective because some heirs are older and less familiar with digital technology.

Another obstacle is the existence of heirs who have died, but no heirship has been determined for them. In this context, it becomes necessary to obtain signatures from the children or grandchildren of the deceased heirs. This process is further complicated by the fact that not all heirs in subsequent generations share the same understanding of the importance of a declaration of inheritance. Some are even uncooperative or unreachable, prolonging the time required to complete the document.

Analysis of Effectiveness If we refer to the criteria for legal effectiveness according to Soerjono Soekanto—which include legal factors, law enforcement, facilities, society, and culture—then it can be analyzed as follows:

1. Legal Factors,

Legal factors relate to the quality of the norms governing the existence of inheritance certificates. In terms of substance, the Kelurahan inheritance certificate has a relatively clear legal basis, including:

- a. Article 111 paragraph (1) letter c of the Minister of Agrarian Affairs/BPN Regulation No. 3 of 1997 which provides legitimacy for inheritance certificates as proof of inheritance for native Indonesian citizens.
- b. Minister of Home Affairs Instruction No. 14 of 1982 which expressly gives authority to issue inheritance certificates to Village Heads/Lurahs.
- c. However, in practice there are normative gaps that reduce its effectiveness, including:
- d. There are no detailed regulations regarding the mechanism for verifying the substance of heir data. Consequently, the Village Head only checks for administrative completeness, not material accuracy.
- e. Agrarian regulations and population administration regulations have not been technically integrated, so the National Land Agency (BPN) sometimes doubts the accuracy of inheritance certificates.
- f. There are no clear legal sanctions if the inheritance certificate is proven to contain false information, except through general criminal channels (document falsification).

From this perspective, the normative effectiveness of inheritance certificates can be said to be sufficient, but not optimal because existing regulations still provide room for different interpretations at the implementing level.

The regulations governing the existence of inheritance certificates are clear, but there are still gaps that cause multiple interpretations at the implementing level.

2. Law Enforcement Factors

This factor includes all parties authorized to issue and use inheritance certificates, namely:

- a. Village Head/Village Head as the official who ratifies the inheritance certificate.
- b. The sub-district head is the official who approves it.
- c. Land Office (BPN) officers who process the transfer of rights.

In many cases, the effectiveness of inheritance certificates depends heavily on the capacity and integrity of village officials. Several field findings indicate:

- a. The village head and village staff do not have judicial authority to verify the validity of blood or marital relationships; they only accept documents and statements from the applicant.
- b. There is a tendency for the issuance of inheritance certificates to be based solely on witness statements and photocopies of documents, without in-depth investigation of population archives or family trees.
- c. On the BPN side, several land offices are tightening the verification of inheritance certificates, for example by requesting a statement of no dispute or by having all heirs present when submitting the application.

The effectiveness of this factor is limited due to differences in verification standards between the sub-district office and the National Land Agency (BPN), so in some cases, WARIS inheritance certificates are not immediately accepted without additional documentation. Sub-district officials have administrative authority but lack the capacity to investigate the truth of inheritance relationships, so the material validity of inheritance certificates depends on the applicant's good faith.

3. Facilities/Infrastructure Factors

The facilities referred to include administrative equipment, information systems and human resources used in the process of issuing inheritance certificates.

Conditions on the ground:

- a. Most sub-districts are not yet fully integrated with the national population database (Dukcapil) in real time. As a result, verifying heir data remains manual.

- b. The absence of a cross-verification system between birth, death and family relationship data makes the possibility of entering incorrect data quite high.
- c. Sub-districts generally have limited human resources, so the time to check the truth of family relationships one by one is very minimal.

In terms of efficiency, inheritance certificates are highly effective because they require simple tools and are quick to process (average 1–3 days). However, in terms of data accuracy, their effectiveness is reduced due to limited verification facilities.

Issuing a certificate of inheritance does not require complicated facilities, but it is necessary to have an accurate population database and death registration to prevent double claims.

4. Community Factors

The community is the party that requests inheritance certificates and uses them for land transfer purposes. Community perceptions and behaviors significantly influence the effectiveness of inheritance certificates.

Field findings show:

- a. People choose the Kelurahan inheritance certificate because it is cheap or even free, compared to making an inheritance deed at a notary, which can cost up to 3 million rupiah.
- b. The level of public trust in the Village Head is still high, so that the inheritance certificate is considered strong enough to manage inherited land.
- c. Some people still have low legal awareness; they rarely consider the evidentiary value of inheritance certificates in disputes, focusing solely on administrative convenience.

From a societal perspective, inheritance certificates are highly effective in terms of social acceptance, but less effective in terms of long-term legal awareness, particularly in anticipating future inheritance disputes. People tend to choose inheritance certificates from the sub-district office because they are easy and inexpensive, even though they realize that their evidentiary power is not as strong as a notarial deed.

5. Cultural Factors

Legal culture relates to a society's values, attitudes, and customs regarding the law. In the context of inheritance certificates:

- a. The legal culture of village/sub-district communities tends to prioritize family deliberation in determining heirs, rather than through the courts or notaries.

- b. The certificate of inheritance is considered a social “recognition” document that is recognized by local residents, so its social legitimacy value is high.
- c. In some cases, even though the inheritance certificate is legally weak, the community still adheres to the results of deliberations and recognition from village elders as the basis for inheritance distribution.

Cultural factors make inheritance certificates socially effective but legally vulnerable if brought to litigation, because formal law prioritizes authentic evidence and official determination. In the legal culture of village communities, trust in village officials is still high, so that inheritance certificates have strong social acceptance. Based on this analysis, the effectiveness of the inheritance certificate can be said to be quite high in the context of procedural efficiency, but is limited in terms of legal evidentiary power, especially if a dispute occurs.

4. Conclusion

The procedures for processing a Certificate of Inheritance are no longer based on population classification following the amendments to the 2021 PMA. However, the authorities authorized to issue Certificates of Inheritance remain the responsibility of the sub-district office, notary, and the Property Ownership Agency (BHP). Heirs are free to choose whether to obtain a Certificate of Inheritance at the sub-district office, notary, or BHP. The effectiveness of inheritance certificates issued by the sub-district office, based on legal factors, law enforcement, facilities and infrastructure, community, and culture, remains quite effective. Obstacles encountered stem from internal issues within the SKW applicant, not from the sub-district or village, such as family issues and signature issues. The only issue that arose was one instance in Winong Village, where an heir added data that was not included in the heir's name, resulting in the inheritance certificate being automatically invalidated.

5. References

Journals:

- Djuhaendah Hasan, (1988), *Hukum Keluarga Setelah Berlakunya Undang-Undang Nomor 1 Tahun 1974 (Menuju Hukum Keluarga Nasional)*, Bandung : Armico
- Hayati, (2013), Reabilitas Pelayanan Surat Keterangan Waris Oleh Kelurahan Parit Tokaya Kecamatan Pontianak Selatan, *Publik A Jurnal S1 Ilmu Administrasi Negara*, Volume 2 Nomor 2, August 2013.
- Nur Asyiah, (2016), “Eksistensi Perlindungan Hukum Warga Negara Terhadap Tindakan Pemerintah Dalam Membuat Keputusan Administrasi Negara”, *Jurnal Hukum Samudra Keadilan* 11, no. 1: 44–54,

<https://doi.org/10.59635/jihk.v10i1.262>, accessed on August 2, 2025, at 13.00 WIB.

Raihan Isha Mahendra, et all, (2024), Kewenangan Kepala Desa Dan Camat Dalam Pembuatan Surat Keterangan Ahli Waris, *Mimbar Yustitia: Jurnal Hukum dan Hak Asasi Manusia*, P-ISSN 2580-4561 | E-ISSN 2580-457X | DOI: 10.52166/mimbar7, accessed on August 1, 2025, at 11.00 WIB.

Sovia Febrina Tamaulina Simamora, (2022), Surat Keterangan Hak Waris Dalam Ketentuan Hukum Waris Nasional, *Jurnal Visi Sosial dan Humaniora*, Volume: 03 No 02 December 2022(215-222).

Books:

Arsyad Harun, (2010), *Tinjauan Yuridis Surat Keterangan Hak Waris bagi Penduduk di Indonesia*, Bandung : Refika Aditama

Herlien Budiono, (2018), *Kumpulan Tulisan Hukum Perdata di Bidang Kenotariatan Buku Kedua*, Bandung : PT Citra Aditya Bakti

R. Subekti, (1995), *Pokok-Pokok Hukum Perdata*, Jakarta : Intermasa, (selanjutnya disingkat Subekti I).

Sedarmayanti, (2009), *Sumber Daya Manusia dan Produktivitas Kerja*, Bandung : CV Mandar Maju

Sri Hajati, dkk, (2017), *Bahan Ajar Pengantar Hukum Indonesia*, Surabaya : Airlangga University Press

Regulation:

Government Regulation no. 24 of 1997 article 37 paragraph 1 concerning Land Registration

Law Number 30 of 2004 in conjunction with Law Number 2 of 2014 concerning the Position of Notary.

Law Number 40 of 2008 concerning the Elimination of Race and Ethnicity.

Law Number 5 of 1986 concerning State Administrative Courts.

Interview:

Interview with Head of Government Section of Pulisen Village, Mr. Guruh, August 4, 2025.

Interview with Head of Government Section of Winong Village, Mr. Gunanto, S.Pd., August 4, 2025.

Interview with Mr. Suwarjo, a resident of Winong Village, Tuesday, August 5, 2025.