

Splitting right to use the main building for the residential area of PT. Rahman Abadi Sejahtera, Tasikmalaya Regency

Gessy Andrina Putri^{a*}, Aju Putrijanti^b

^aUniversitas Diponegoro, Indonesia, gessyandrina@gmail.com

^bUniversitas Diponegoro, Indonesia, ajuputrijanti@live.undip.ac.id

Corresponding Author: gessyandrina@gmail.com

Abstract

The main building construction permit is an ownership right that can be owned by the developer and cannot be owned by individuals. Generally, limited companies only have a Main Building Permit and cannot directly become property rights because they cannot become objects of property rights. If it is to be sold to consumers, the building permit will be split into separate building permits. This research was conducted through direct interviews with sources and supported by a literature study. The research method used is qualitative, with data analysis carried out qualitatively. The legal sources used include primary legal and secondary legal materials. The research results show the distribution of permits to build the main building for the residential area of PT. Rahman Abadi Sejahtera Tasikmalaya Regency by applicable regulations. The main obstacles to distributing permits to construct the main building include a long process and inaccurate land boundaries when measuring, which results in discrepancies between the results of building measurements and the location of residential plots.

Keywords: Solution, Main Building Use Rights, Residential Area.

1. Introduction

The land is an essential means for human welfare. It is not only the existence of land that is a necessity for a house, but it is a factor in human life in growth and development in all aspects, both social, political, economic, and cultural, bearing in mind that the amount and area of land controlled by the state is still land and land ownership is very important so that population growth is increasingly fast (Ramadhani, 2021). Land is a place for various sources of life on which human and community life depends. This land can be used to build buildings, fisheries, agriculture, open plantations, and other activities. Land is also where humans are returned, as the land was the beginning of human creation (Apriani, 2017).

A house is one of the basic human needs and functions as a decent place to live, a means for building a family, a reflection of the dignity of its occupants, and an asset for its owner. People's need for housing is increasing in Indonesia, but due to limited land and high land prices, owning a house requires enormous costs.

To overcome this problem, the government has created a housing program whose market segment is more intended for people from the middle to lower economic groups. In its development, it turns out that business in the real estate sector is up-and-coming. Therefore, it is not surprising that many entrepreneurs are considering this business. In Tasikmalaya district, entrepreneurs are taking advantage of emerging business opportunities to develop housing.

About the sale and purchase of housing, the developer as a legal entity can only be the owner of building use rights or use rights. Generally, the land controlled by the developer has Building Use Rights status. Therefore, more attention needs to be given to guaranteeing residential ownership for the community. Because housing is a primary human need after food. Article 35, paragraph (1) and paragraph (2) UUPA explains that:

- 1) Building use rights are the right to construct and own buildings on land that is not one's own, with a maximum period of 30 years.

- 2) "At the request of the right holder and taking into account the needs and condition of the buildings, the period referred to in paragraph (1) can be extended for a maximum period of 20 years.

Law no. 5 of 1960 concerning Basic Regulations on Agrarian Principles, in Article 4, paragraphs (1) and (2) explains: "based on the state's right to control, various types of land rights are determined, which can be given to and owned either alone or jointly with other people and legal entities, where this land right gives the authority to use the land concerned in such a way, as well as the earth and water and air space above it which are merely necessary for purposes directly related to the use of the land, within limits according to UUPA and other higher legal regulations."

Suppose a developer wants explicitly to purchase an Ownership Rights Certificate (in the form of a Limited Liability Company). In that case, the Ownership Certificate must first be changed to HGB because, based on UUPA Number 5 of 1960, a company cannot own land with SHM status. A company can own the land when the SHM has changed to SHGB, in which case the SHGB can be made into an AJB in the company's name. Article 37 of the Basic Agrarian Law (UUPA) jo. Article 21 Government Regulation (PP) no. 40 of 1996, the object of building use rights is: "Building use rights can be granted to state land, land with management rights and land with ownership rights. Building use rights on state land is granted by a decision granting rights by the minister or appointed official. Building Use Rights for management rights are granted by a decision granting rights by the minister or appointed official based on the recommendation of the right holder. "For building use rights, there must first be an authentic agreement between the owner of the land concerned and the party who will obtain the building use rights, which intends to give rise to these rights."

The developer or development company must first have rights to the land in the form of Building Use Rights and a certificate. The Building Use Rights Certificate in the name of the developer is commonly referred to as the Main Building Use Rights Certificate, so the primary Building Use Rights certificate can be sold and divided into the names of each buyer (fractional Building Use Rights) whose term is stated in the main building Use Rights Certificate. (Sumardjono, 2006).

The right to use this main building cannot be owned by individuals/citizens. The developers can only own the right to use this main building. In general, this PT only has the right to use the main building and cannot directly become an ownership right because it cannot be the subject of property rights and can only use the right to use the building. Even then, the right to use the main building is intended for legal entities only. If sold to consumers, it becomes a split building use right? Master Building Use Rights are not handed over to individuals because Master Building Use Rights cannot be converted into Ownership Rights, which can become Ownership Rights, namely split Building Use Rights. The right to use the main building is divided into a single HGB owned by PT. The use rights for this prominent building are split because it is already in plots, so this land becomes individual land.

The certificate is combined in the company's name as an irregular plot of land from the purchase proceeds to each land owner. The combined certificate is carried out at the National Land Agency Office. When the land has not been certified but already has a deed of release of rights from the previous company owner, the company only needs to apply once for a certificate of right to use the main building. Certificates are broken down according to the approved site plan. If the site plan has been approved, the next step is for the developer to submit a certificate broken down according to the approved site plan. If the site plan includes 100 units, then BPN will also issue 100 fractional certificates. The certificate shows the location of each plot and the position of public facilities and social facilities (fasum fasos), which are not included in the

certificate. Therefore, the fractional certificate becomes in the name of the developer. After the sale and purchase, it will be changed to the consumer's name (Tanjung, 2021).

The resolution of Building Use Rights is regulated in Article 48 of Government Regulation (PP) No. 24 of 1997:

- 1) "At the request of the right holder concerned, a plot of land that has been registered can be completely divided into several parts, each of which is a new plot unit with the same legal status as the original plot of land."
- 2) "In the case as intended in paragraph (1), for each plot, a measurement letter, land book, and certificate will be made to replace the measurement letter, land book, and certificate of origin."
- 3) "If the land rights in question are encumbered with mortgage rights and/or other registered burdens, the resolution as intended in paragraph (1) may only be implemented after obtaining written approval from the holder of the mortgage rights or another party authorized to agree to the elimination of the burden in question."
- 4) "In implementing the split as intended in paragraph 1, as far as agricultural land is concerned, you must pay attention to the provisions regarding minimum limits by applicable laws and regulations." (Government Regulation No. 24 of 1997).

At this time, the need for housing is one of the basic needs of society. Many developers see it as a business opportunity. Therefore, many new housing developments are built yearly, from cheap to elite housing. Developers usually develop land from many landowners, so the status is different and diverse.

Some have just moved in, some already have HGB (SHGB) and ownership rights (SHM), and they do not even have any documents. The land parcel is certified in the developer's name with HGB status if everything has been purchased. This is called a master certificate. The formulation of the problem in this research is how to split the use rights for the main building for residential areas by PT. Rahman Abadi Sejahtera Tasikmalaya Regency? What are the obstacles to breaking the use rights for the main building for residential areas by PT. Rahman Abadi Sejahtera Tasikmalaya Regency?

2. Methods

In this research, the methodology employed is empirical legal research, which delves into exploring legal phenomena through field studies. The primary objective is to identify and comprehend the sources of law from a sociological perspective, emphasizing the interests and desires prevalent within society. Two distinct categories of data, namely primary and secondary data, are harnessed to enrich the research process. Preliminary data is obtained through field studies, particularly utilizing open-ended interviews. These interviews serve as a valuable means of collecting firsthand information, allowing researchers to directly engage with individuals and communities to understand their perspectives and experiences regarding the legal context under investigation.

On the other hand, secondary data encompasses information extracted from various written sources such as books and articles. These sources contribute additional insights and explanations relevant to the research topic, providing a comprehensive backdrop to the empirical findings. The data analysis in this research adopts a qualitative approach, which involves meticulously examining and interpreting the gathered data. The qualitative analysis extends beyond statistical measurements and focuses on capturing the richness and depth of the information obtained through field surveys and literature studies. The results of this analysis are then presented descriptively using words, facilitating a systematic and easily comprehensible format for readers.

By integrating primary and secondary data sources and employing a qualitative analytical approach, this research aims to provide a holistic understanding of the legal landscape under investigation. The combination of direct engagement with individuals and communities, along

with insights drawn from existing literature, enhances the depth and breadth of the study, contributing to a nuanced and comprehensive exploration of the legal phenomena in question.

3. Results and Discussion

National Land Agency Profile

Indonesia's spatial planning plan was implemented long before Indonesia's independence from the colonial era until after independence. This institution changed its name several times. In mid-2014, President Joko Widodo was elected and merged the Directorate General of Spatial Planning at the Ministry of Public Works to join the National Land Agency. With this merger, the name of the Spatial Planning institution has once again changed to the Directorate General of Spatial Planning, as part of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency.

There are 4 directorates and 1 secretariat of the Directorate General of Spatial Planning, Ministry of Agrarian Affairs and Spatial Planning/National Land Agency, namely:

- 1) Directorate of Regional Spatial Planning Development Region I;
- 2) Directorate of Regional Spatial Planning Development Region II;
- 3) Directorate of Spatial Utilization Synchronization;
- 4) Directorate of National Spatial Planning;
- 5) Secretariat of the Directorate General.

Tasikmalaya Regency National Land Agency

The National Land Agency (BPN) is a non-ministerial institution under and responsible to the President. (Presidential Decree No. 17 of 2015).

- 1) Organizational Structure of the National Land Agency
 - a) Control and Handling Section: handles and resolves disputes arising from the implementation or results of activities and represents in court disputes that cannot be resolved through deliberation.
 - b) Land Acquisition and Development Section
 - c) Management and Empowerment Section: responsible for preparing and empowering community land
 - d) Rights Determination and Registration Section: This section manages the registration, transfer, and assignment of land rights and guides the Land Deed Drafting Officer (PPAT).
 - e) Survey and Mapping Section: This section measures and maps activities.
 - f) Administration Section: handled all office matters related to personnel, finance, and office equipment issues.
- 2) Vision: The vision of the National Land Agency (BPN) is to become an institution capable of realizing land and land for the greatest prosperity of the people, as well as justice and sustainability of the social, national, and state systems of the Republic of Indonesia.
- 3) Mission: BPN's mission is to develop and implement land politics and policies to:
 - a) Increasing people's welfare, creating new sources of people's prosperity, reducing poverty and income disparities, and strengthening food security.
 - b) Improving a more just and dignified way of life in relation to control, ownership, use, and utilization of land (P4T).
 - c) Creating a harmonious order of life and jointly resolving various disputes, conflicts, and land cases throughout the country and structuring legal instruments and land management systems to prevent conflicts, disputes, and cases in the future.
 - d) Sustainability of the Indonesian social, national, and governmental systems by providing future generations with access to land as a source of community benefit.

Strengthen land institutions in accordance with the soul, spirit, principles, and rules contained in the UUPA and the aspirations of the people at large.

- 4) Duties of the National Land Agency; the National Land Agency (BPN) carries out government duties in the land sector nationally, regionally, and sectorally.
- 5) Functions of the National Land Agency; in carrying out the tasks as intended, the National Land Agency carries out the following functions:
 - a) Other functions in the land sector are in accordance with applicable laws and regulations.
 - b) Termination and cancellation of legal relations between individuals and/or legal entities and land in accordance with the provisions of applicable laws and regulations.
 - c) Development of functional institutions related to the land sector.
 - d) Management of information data in the land sector.
 - e) Training, education and development of human resources in the land sector.
 - f) Development and research in the land sector.
 - g) Development and study of land law.
 - h) Handling and reviewing problems, disputes, cases and conflicts in the land sector.
 - i) Community empowerment in the land sector.
 - j) Implementation and implementation of policies, plans and programs in the land sector.
 - k) Collaboration with other institutions.
 - l) Control and supervision of land ownership.
 - m) Preparation of administration for land controlled and/or owned by the state or region in collaboration with the Ministry of Finance.
 - n) Determination and regulation of land rights.
 - o) Implementation of land registration in order to ensure legal certainty.
 - p) Implementation and administration of measurements, surveys and mapping in the land sector.
 - q) Administrative services and guidance.
 - r) Coordination of policies, plans and programs..
 - s) Formulation of technical policies.
 - t) Formulation of national policy.
 - u) Implementation of land mapping, agrarian reform and structuring of special areas.
- 6) Eleven (11) Policy Agendas

Some of the BPN RI Policy Agendas are as follows:

- a) Develop and update political, legal and land policies.
- b) Organizing the institutions of the National Land Agency.
- c) Consistently implement all established Land Laws and Regulations.
- d) Building a large-scale land ownership and control data base.
- e) Handling KKN issues and increasing community participation and empowerment.
- f) Building a National Land Information System and Land Document Security System throughout Indonesia.
- g) Resolving and handling land disputes, problems, cases and conflicts throughout Indonesia.
- h) Resolving land issues in areas affected by natural disasters and conflict areas.
- i) Ensure the strengthening of people's rights to land (land tenure).
- j) Improving services, registration, implementation, and overall land certification throughout Indonesia.
- k) Building public trust in the National Land Agency.

Splitting Rights to Use Main Building for Housing by PT. Rahman Abadi Sejahtera, Tasikmalaya Regency

Article 35-40 UUPA means HGB, Article 35 paragraph (1) explains: "Building use rights are the right to construct and own buildings on land that is not one's own, with a maximum period of 30 years. Apart from that, building use rights are also regulated in articles 19 to article 38 of Government Regulation Number 40 of 1996. Building use rights are rights to land specifically intended for building buildings on them, and cannot be used for other purposes." The occurrence of building use rights based on the land source can be explained as follows:

a. Building Use Rights on Land

HGB is based on the decision to grant proposed rights from the owner of Management Rights issued by the Regency/City Land Office. Officials are given the authority to make rights decisions in the Agrarian Ministerial Decree/Head of BPN No. 3 of 1999, and the procedures for this happening are regulated in Minister of Agrarian Affairs/Head of BPN Regulation No. 9 of 1999.

b. Building Use Rights on State land.

Building Use Rights occur with a decision granting rights issued by the Head of the National Land Agency. Officials who are given the authority to make decisions regarding the procedures for this are regulated by the Minister of Agrarian Affairs/Head of BPN Regulation Number 9 of 1999 concerning Procedures for Granting and Cancellation of State Land Rights and Management Rights and the granting of rights are regulated in the 1999 Regulation of the Minister of Agraria/Head of the National Land Agency (Minister of Agrarian Affairs/Head of BPN) No. 3 concerning Delegation of Authority to Grant and Cancellation of Decisions to Grant Rights to State Land.

c. Building Use Rights on Freehold Land

This building use right arises when the right is granted by the landholder with a certificate issued by PPAT. The PPAT certificate must be registered with the Regency/City Land Agency and recorded in the Land Book. As proof of Building Use Rights on state land and Land Management Rights, an HGB Certificate is issued by the Regency/City Land Office.

HGB certificate as solid proof of rights. The issuance of a Certificate of Building Use Rights provides legal protection. It guarantees legal certainty, and the holder of Building Use Rights can easily prove that the Building Use Rights are his (Santoso, 2011). Residential land developers usually come from many landowners, so it has different statuses. Some have just started building, some have Ownership Rights (SHM) and Building Use Rights (SHGB), and others have no documents. What is called a master certificate is when the land is certified, and after the developer has purchased all the plots, it is in the developer's name with Building Use Rights status. The certificate is divided into the consumer's name when the land is plotted and sold, along with the building and Building Use Rights status. SHGB is used with documents such as Sale and Purchase Deeds and Building Construction Permits.

When building housing in a location, developers usually choose various types of land status. Some are certified, some are new, and some are not certified. After selecting the land, the developer processes the land certificate at the National Land Agency (BPN) Office. Everything is combined into one certificate according to the use of each land. The certificate owned by the developer is usually called the master certificate. The type of this certificate is Building Use Rights. Because the developer used a legal entity when registering. However, if a consumer buys a house, the certificate will be split again according to ownership. Of course, if a consumer buys a house and wants to change the status of the ownership certificate, it changes.

Fractional certificates are carried out by BPN, which can be delegated by the Head of the Land Office or an official appointed by him. Before proceeding to the measurement application, first go to several parts, namely:

1) Validation

- 2) Has the task of validating the requirements submitted by the applicant. The validation section has been filled in and forwarded to the data entry section responsible for entering the data as an archive for the National Land Agency (BPN) Office.
- 3) Data Entry: responsible for entering data or archiving at BPN.
- 4) Treasurer or Cashier: The treasurer or cashier section refers to issuing registration slips paid via ATM.
- 5) Measure Application: Article 73 and Article 74 of BPN Ministerial Decree No. 3/ explain: "To carry out the separation of the certificate that carries out the separation, it is necessary to re-measure the land plot in question and maintain physical and juridical data. Because the split land has the same legal status as the parent plot of land."
- 6) Application for land measurement; submitted to the Head of the Land Measurement and Registration Section.
- 7) Boundary Determination: The land area was previously measured by measuring officers from the Land Agency Office to determine the land area boundaries, and the applicant marked the boundaries. If it is carried out by a third party to measure land parcel boundaries, the Head of the Land Measurement and Registration Section determines the boundaries of the land parcel. The measurement applicant and the applicant who owns the rights to the bordering area from the specified boundary after written notification sent 10 days before the specified boundary. After installing boundary markers, the next step is to measure and map the land plot.
- 8) Application for Separation of Land Certificate, Service Standards, and Land Regulations According to attachment II of the National Land Agency Regulation Number 1 of 2010, the time limit for splitting one plot of land owned by an individual is 15 days.

Stages of Splitting the Use Rights of the Main Building for Housing

The stages of splitting the right to use the main building for residential areas are that the developer or developer must have a master certificate. This PT must submit the requirements. The permits must be in place. Starting from location permits, technical consideration permits, and principle permits. After that, a Certificate of Use Rights for the Main Building will be issued. The right to use this building can be divided after the master has been granted, provided that it must be clean, in the sense that it is clean, not blocked, or not under collateral. If it is under a bank guarantee, it must have a permission letter from the bank.

At the right holder's request, the rights to the registered land plot can be divided into several parts. Each fraction is a new land parcel with the same legal status as the original one. The rights holder or his/her attorney submits a registered application for splitting the mainland to the land agency office by stating the purpose of the split by attaching the following:

- 1) Certificate of title to the land in question
- 2) Applicant's identity
- 3) If the rights to the land in question are encumbered with mortgage rights, the holder of the mortgage rights is given written approval.

The result of splitting a land plot is the status of the mainland plot for registration, and each is given a new number as a replacement for the title number, measurement letter, and certificate of origin for registration. Conditions for Certificate Completion are as follows:

- 1) Application and reasons for the solution.
- 2) Identity of the applicant or his proxy, photocopy of family card, KTP, which is still valid and legalized by an authorized official.
- 3) The original land title certificate has been checked.
- 4) Site plan (for residential development areas)
- 5) Land use change permit if there is a change in land use.

- 6) If there is a transfer of the PPAT deed accompanied by proof of PPh and BPHTB deposit, which is issued and ratified at the Tax Service Office
- 7) On behalf of the holder of the right to the certificate, there is no dispute regarding the land statement.
- 8) In the name of the right holder on the certificate of the land statement, the land is physically controlled.

Procedure for Issuing a Letter of Release of Rights (SPH)

According to Article 1 Number 6 of Presidential Regulation 36 of 2005, handing over or relinquishing land rights is "releasing the legal relationship between the holder of land rights and the land they control by providing compensation based on deliberation". (Presidential Regulation No. 36 of 2005). This land release can be carried out with agreement and approval from the rights holder regarding the form and amount of compensation that will be given to the land and the implementation technique (Ratnawati et al., 2018). Relinquishing land rights releases the legal relationship between the holder of land rights and the land they control by providing deliberation-based compensation (Artana et al., 2021).

Stages of Issuing a Letter of Release of Rights

Stages and procedures for issuing a Letter of Release of Rights (SPH), namely proof of land ownership from the land owner, then accompanied by a letter. If you have a certificate, just the certificate is enough, then check with the National Land Agency (BPN) for the data on the land owners, whether it is inherited land or not. After everything is completed, a release of rights is carried out between the land owner and the PT, who will receive the release of rights.

Then the taxes are paid, taxes on those who release and those who receive the release. If the person receiving the release is Land and Building Rights Acquisition Fee (BPHTB) if the person releasing it is Income Tax (PPh). So, before the release is carried out, the permits must be in place from the location permit, technical considerations permit, the PT that received the rights, Ministry Decree, and others.

Requirements for Relinquishment of Land Rights consist of:

- 1) Location Determination Decision.
- 2) Proof of Land Ownership.
- 3) SPPT.
- 4) KK and KTP.
- 5) Heritage Description
- 6) Information on the land statement is not disputed.
- 7) Plot map from the Land Office.
- 8) BPHTB paid off the sign.
- 9) Payment Receipt.

By making a deed of release of land rights, the rights to the land are extinguished, and the land returns to state land. Then, the company must apply rights to the released land to the Head of the National Land Agency through the Head of the District/City Land Office (Santoso, 2011).

Process of Splitting Use Rights for Main Building for Residential Areas by PT. Rahman Abadi Sejahtera

Registering the release of rights to the Notary: after the release of rights, the process of reducing aspects of technical considerations and transferring rights permits (IPH) is carried out. Then taxes are paid, and fees for acquiring land and building rights (BPHTB) are made. After payment is made, a decree and building use rights certificate will be issued. So, the Building Use Rights certificate is again measured for each lot or unit by the National Land Agency (BPN). Then, the process of solving the Building Use Rights certificate is carried out by the National Land Agency (BPN).

Obstacles during the Splitting Process of Building Use Rights for Residential Areas by PT. Rahman Abadi Sejahtera, Tasikmalaya Regency

a) Obstacles at the Tasikmalaya Regency National Land Agency (BPN).

For housing PT. Rahman Abadi Sejahtera has no obstacles because there is already a land boundary, and when there is a boundary, there is no need to look any further. When going to the field, the applicant/developer must know the boundaries of the land. So, what is determined by the developer is that the limits are measured. If so, then it can be processed. So, it must be ensured first before measuring. There must be clear land boundaries.

b) Obstacles at Notary & PPAT Tasikmalaya

There will be no problem if everything is complete. The obstacles to splitting the main HGB are usually that the processing takes a long time, the measurements are inaccurate, or the land boundaries are inaccurate. The problem is only time.

c) Obstacles at PT Developers. Rahman Abadi Sejahtera, Tasikmalaya Regency

This problem occurs when splitting measurements are carried out by the National Land Agency because inaccurate measurement results often occur. For example, in the first project, there was a lack of measurements from BPN and no synchronization between the results of building measurements and the location of plots in housing. In a certificate, when the land is still letter c, it takes a long time.

4. Conclusion

The process of splitting the main HGB for housing by the development company PT. Rahman Abadi Sejahtera in Tasikmalaya Regency registered the release of rights with a notary and carried out the process of reducing aspects of technical considerations and permission to transfer rights. Tax payments and fees for acquiring land and building rights (BPHTB) are made. Obstacles during splitting the Main HGB for Housing by the Development Company PT. Rahman Abadi Sejahtera in Tasikmalaya Regency have several obstacles, namely time problems, the long process, and inaccurate land boundaries.

Suggestion

The National Land Agency Office of Tasikmalaya Regency and the Tasikmalaya Notary & PPAT must further improve the performance of their duties to serve the community and provide information to applicants about what requirements the applicant must have. Public services to the community must be improved and maximized without being long-winded and without too much bureaucracy. So that entrepreneurs and BPN are both more cooperative. Moreover, if it is possible to shorten the service time, the processing can be minimized so that it does not take too long. Notary & PPAT Office, despite the large number of clients, service must be prioritized because this concerns public services so that time can be minimized.

5. References

- Sumardjono, M.S.W. (2006). *Kebijakan Pertanahan Antara Regulasi dan Implementasi*. Jakarta: Kompas.
- Apriani, D. (2017). Sertifikat sebagai alat pembuktian yang kuat dalam hubungannya dengan sistem publikasi pendaftaran tanah. *UIR Law Review*, 1(2), 127-136.
- Ramadhani, R. (2021). Pendaftaran Tanah Sebagai Langkah Untuk Mendapatkan Kepastian Hukum Terhadap Hak Atas Tanah. *SOSEK: Jurnal Sosial & Ekonomi*, 2(1), 31-40
- Ratnawati, D. H., Asmaranti, A. D., & Djauhari. (2018). Pelaksanaan Akta Pelepasan Hak Sebagai Alas Hak Untuk Mengajukan Permohonan Peralihan dan Perubahan Hak Guna Bangunan Yang Jangka Waktunya Telah Berakhir di Kabupaten Brebes. *Jurnal Akta*, 5(1), 247-260

- Santoso, U. (2010). Pelepasan Hak Atas Tanah Untuk Kepentingan Perusahaan Swasta. *Perspektif*, 15(3), 321-334.
- Santoso, U. (2011). Hak Guna Bangunan Atas Hak Pengelolaan (Suatu Kajian Perolehan Hak dan Perpanjangan Jangka Waktu). *ADIL: Jurnal Hukum*, 2(3), 286-306.
- Sukawati, A. A. P. E., Widiati, I. A. P., & Suryani, L. P. (2021). Perlindungan Hukum Bagi Wajib Pajak Progresif Kendaraan Bermotor di Provinsi Bali. *Jurnal Interpretasi Hukum*, 2(2), 328-333.
- Undang-Undang Dasar 1945
- Undang-Undang Nomor 5 Tahun 1960 tentang Peraturan Dasar Pokok-Pokok Agraria (UUPA).
- Undang-Undang No. 5 Tahun 1960 Tentang Peraturan Dasar Pokok-Pokok Agraria, LN Tahun 1960 No. 104, TLN No. 2043
- Peraturan Presiden No. 36 Tahun 2005 tentang Pengadaan Tanah Bagi Pelaksanaan Pembangunan Untuk Kepentingan Umum
- Peraturan Pemerintah No. 24 Tahun 1997 tentang Pemecahan, Pemisahan dan Penggabungan Bidang Tanah
- Peraturan Pemerintah No. 40 tahun 1996 Tentang Hak Guna Usaha, Hak Guna Bangunan Dan Hak Pakai Atas Tanah, TLN Tahun 1996 No. 3643,
- Peraturan Pemerintah No. 40 tahun 1996 Tentang Hak Guna Usaha, Hak Guna Bangunan Dan Hak Pakai Atas Tanah, TLN Tahun 1996 No. 3643