Sosioedukasi
JURNAL ILMIAH ILMU PENDIDIKAN DAN SOSIAL
ISSN: 2086-6135 E-ISSN: 2541-612x
Volume 15 No. 4 Desember 2026 https://ejournal.unibabwi.ac.id/index.php/sosioedukasi/index

THE CONSTRUCTION OF LEGAL CERTAINTY AND THE LIMITS OF PPAT LIABILITY IN BPHTB COMPLIANCE

Anggitamarta Ratih Nugrahani[1a]*, Jamal Wiwoho[2b], Rosita Candrakirana[3c]

[123]Master of Notarial Law Program, Faculty of Law, Universitas Sebelas Maret, Surakarta

[a]*E-mail: anggitamarta@student.uns.ac.id*
[b]*E-mail: : oktarizka.r.adneg@upnjatim.ac.id*
[c]*E-mail: rositacandrakirana@staff.uns.ac.id*

(*) Corresponding Author
anggitamarta@student.uns.ac.id

ARTICLE HISTORY
Received : 29-08-2026
Revised : 02-10-2026
Accepted : 25-10-2026

KEYWORDS
Boyolali, BPHTB, Legal Certainty, Norm Conflict, PPAT Liability

ABSTRACT
This study examines the construction of legal certainty in the imposition of the Duty on the Acquisition of Land and Building Rights (BPHTB) in Boyolali Regency and clarifies the legal responsibility of Land Deed Officials (PPAT) when local rules provide different directions on the tax base. The study uses empirical legal research with statutory and case approaches. Primary information is obtained through interviews with relevant regional officials and PPATs, while secondary materials include legislation, legal literature, and scientific articles. The analysis shows that Article 15 of Boyolali Regional Regulation Number 16 of 2023 follows Article 46 of Law Number 1 of 2022: the transaction price is the main basis for a sale, while NJOP is used when the NPOP is unknown or lower than NJOP. Article 25(8) and (9) of Boyolali Regent Regulation Number 1 of 2025 creates ambiguity because the phrase requiring NPOP to adjust to NJOP may be read as an obligation for every transaction. Under the hierarchy of norms, the provision must be interpreted consistently with the higher norm. PPAT responsibility is primarily formal-administrative: requesting proof of BPHTB payment before signing the deed and reporting the deed. PPAT is not the material assessor of the transaction value, unless there is proven negligence, collusion, or document falsification.

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INTRODUCTION
Local taxes are a source of revenue used by local governments to finance government operations and public services. Within the framework of central–local fiscal relations, the Duty on the Acquisition of Land and Building Rights (BPHTB) is classified as a regency or municipal tax imposed on the acquisition of rights to land and/or buildings (UU No. 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah, 2022, p. 44). BPHTB plays an important role because the transfer of land rights not only has consequences under private law but also creates a tax obligation for the party acquiring those rights (Putri et al., 2021; Sabani et al., 2025)

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BPHTB liability is calculated on the basis of the Tax Object Acquisition Value (NPOP). For acquisitions through sale and purchase, NPOP is determined by the transaction price. For acquisitions through exchange, gifts, testamentary gifts, inheritance, contributions to a company, division of rights, execution of court judgments, and other legal acts specified by law, NPOP is determined on the basis of market value. The Tax Object Sale Value (NJOP) is used as the tax base only when NPOP is unknown or lower than the NJOP used to assess Rural and Urban Land and Building Tax (PBB-P2) in the year of acquisition (UU No. 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah, 2022, p. 46). This framework indicates that NJOP serves as a safeguard rather than automatically replacing the transaction price in every sale and purchase.

Compliance with this obligation is directly connected to the role of Land Deed Officials (PPAT). A PPAT is a public official authorized to draw up authentic deeds concerning certain legal acts involving land rights and ownership rights to apartment units. In land transfers, PPATs often help the parties understand and prepare BPHTB documents, although PPATs are neither the taxable persons nor the officials responsible for assessing the tax value (Abdillah, 2023; Utama, 2024). This role places PPATs at the intersection of the parties' private interests, orderly land administration, and compliance with local taxes.

Boyolali Regency regulates BPHTB through Boyolali Regency Regional Regulation Number 16 of 2023 on Local Taxes and Local Levies. Article 15 determines NPOP on the basis of the transaction price for sales and purchases, market value for several types of acquisition other than sale and purchase, and the transaction price recorded in the auction minutes (Perda Kab. Boyolali No. 12 Tahun 2025 tentang Perubahan Atas Peraturan Daerah Nomor 16 Tahun 2023 Tentang Pajak Daerah Dan Retribusi Daerah, 2025). The provision also establishes NJOP as the tax base when NPOP is unknown or lower than NJOP. These arrangements are essentially consistent with Article 46 of Law Number 1 of 2022.

Technical provisions are further set out in Boyolali Regent Regulation Number 1 of 2025 on General Provisions and Procedures for Local Tax Collection. Article 25(8) states that BPHTB payments for sales and purchases are based on NPOP, whereas Article 25(9) states that NPOP must be adjusted to NJOP for the tax year in which payment is made (Perbup Kab. Boyolali No. 1 Tahun 2025 tentang Ketentuan Umum dan Tata Cara Pemungutan Pajak Daerah, 2025). The phrase "must be adjusted" raises an interpretive problem. If it means that every transaction price must be increased or made equal to NJOP, the provision may extend the tax base beyond the limits established by the law and the Regional Regulation. Conversely, if it is understood as an obligation to compare NPOP with NJOP and to use NJOP only in the circumstances specified by law, the provision can still be interpreted harmoniously.

This issue has practical consequences for PPATs. Taxpayers may entrust BPHTB administration to a PPAT because they do not understand how to calculate, pay, and report the tax. At the same time, PPATs lack a secure basis for deciding whether to follow the transaction price, NJOP, or a value adjustment requested during the examination of the BPHTB Local Tax Payment Slip (SSPD). Unclear provisions may delay the signing of deeds and expose PPATs to sanctions, even though the underlying valuation discrepancy arises from the relationship between the taxpayer and the local government.

Previous studies have generally addressed BPHTB collection, the revenue potential of local taxes, or discrepancies in transaction values during verification. This study adopts a different perspective by linking conflicts between local regulations to the limits of PPAT liability. The theory of the hierarchy of legislation is used to determine the status and binding force of Regional Regulations and Regent Regulations; legal certainty theory is used to assess the clarity, consistency, and predictability of the BPHTB tax base; and liability theory is used to determine when a PPAT's official duties give rise to legal liability (Dimas, 2021; Kelsen, 1999; Prianto, 2024; Suhenriko, 2023).

Against this background, the study addresses two research questions. First, how is legal certainty regarding the BPHTB tax base affected by the relationship between Boyolali Regency Regional Regulation Number 16 of 2023 and Boyolali Regent Regulation Number 1 of 2025? Second, what forms of legal liability arise for PPATs in BPHTB compliance as a result of conflicts between local regulations in Boyolali Regency?

METHOD

This study employs empirical, or non-doctrinal, legal research with a prescriptive orientation. Empirical research is used to examine the relationship between BPHTB rules and tax compliance services involving PPATs, while the prescriptive

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orientation is used to formulate the legal framework and recommendations that should be implemented (Sumarna & Kadriah, 2023; Wiraguna, 2024).

The study adopts statutory and case approaches. The statutory approach involves examining Law Number 1 of 2022, Boyolali Regency Regional Regulation Number 16 of 2023, Boyolali Regent Regulation Number 1 of 2025, Government Regulation Number 24 of 2016, and other regulations concerning the hierarchy of legislation and local taxation. The case approach is used to understand the implications of inconsistencies between legal provisions for BPHTB validation and the duties of PPATs in Boyolali Regency.

Primary data are obtained through interviews with officials or staff of the Boyolali Regency Regional Secretariat and PPATs operating in Boyolali Regency, particularly in the areas identified as the focus of the research proposal. Secondary data comprise primary legal materials, namely legislation; secondary legal materials, namely books, journal articles, and research findings; and tertiary legal materials that help explain legal terms and concepts. Data are collected through interviews and document analysis.

The data are analyzed using an interactive qualitative process involving data condensation, data display, and conclusion drawing. Legal materials and field information are grouped into three analytical themes: the hierarchy of norms, legal certainty, and PPAT liability. Each finding is then interpreted prescriptively to determine the applicable norms, the limits of each party's authority, and the harmonization measures needed to prevent divergent interpretations in BPHTB compliance.

RESULT AND DISCUSSION

Legal Certainty of the BPHTB Tax Base under Boyolali Regency Regional Regulation Number 16 of 2023 and Boyolali Regent Regulation Number 1 of 2025

Legal certainty in this study is analyzed through Gustav Radbruch's view that legal certainty is one of the fundamental values of law, alongside justice and utility. Legal certainty requires clear, predictable, and consistently applied norms. A legal framework that provides legal subjects with two different standards for determining the same obligation risks losing its guiding function and allowing inconsistent action (Azzahra et al., 2025; Dimas, 2021). In the context of BPHTB, legal certainty must be reflected in the criteria for determining NPOP, the method for comparing NPOP with NJOP, and the procedures available when discrepancies arise in the results of SSPD examinations.

The first analysis applies Hans Kelsen's theory of the hierarchy of norms. Legal norms are arranged hierarchically: lower norms derive their validity from higher norms and must not conflict with them. Within the hierarchy of legislation, Regent Regulations function as implementing regulations. Accordingly, a Regent Regulation cannot alter the tax base options established by a law and a Regional Regulation. The principle of lex superior derogat legi inferiori provides the basis for resolving vertical conflicts between norms (Prianto, 2024; Suhenriko, 2023).

Article 46 of Law Number 1 of 2022 establishes a layered framework. The BPHTB tax base is NPOP. For sales and purchases, NPOP is the transaction price; for other acquisitions, it is market value; and for auctions, it is the transaction price recorded in the auction minutes. NJOP applies when NPOP is unknown or lower than the NJOP used for Land and Building Tax (PBB) in the year of acquisition. The law thus distinguishes between the primary basis and the safeguard basis. This distinction matters because using NJOP without regard to its conditions may alter the basis on which taxpayers are required to calculate their tax.

Article 15 of Boyolali Regency Regional Regulation Number 16 of 2023 follows this framework. It distinguishes transaction prices, market values, and auction prices as forms of NPOP according to the type of acquisition. It also establishes NJOP as the tax base when NPOP is unknown or lower than NJOP. From the perspective of the hierarchy of norms, this provision remains consistent with the Law on Financial Relations between the Central Government and Regional Governments (HKPD Law). Although Regional Regulations are authorized to set tax rates, the Non-Taxable Tax Object Acquisition Value (NPOPTKP), and local collection procedures, that authority does not permit them to remove the conditions established by Article 46 of the HKPD Law.

The problem arises when Article 25(8) and (9) of Boyolali Regent Regulation Number 1 of 2025 are read together. Paragraph (8) states that BPHTB payments for sales and purchases are based on NPOP, but paragraph (9) states that NPOP

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must be adjusted to NJOP for the tax year of payment. The provision does not explain whether "adjustment" means a comparative examination, the establishment of a minimum threshold, or the replacement of the transaction price with NJOP. This ambiguity allows more than one possible application to transactions with prices above NJOP.

An interpretation consistent with the hierarchy of norms must treat Article 25(9) as a technical provision ensuring that NPOP does not fall below NJOP in the circumstances specified in Article 46(3) of the HKPD Law. Under this framework, the transaction price remains the basis for a sale and purchase when it is known and is not lower than NJOP. NJOP replaces NPOP only when the transaction price is unknown or lower than NJOP. An interpretation making NJOP mandatory for every sale and purchase would conflict with the HKPD Law and Article 15 of the Regional Regulation.

The Regent Regulation also governs the examination of BPHTB SSPD. Article 29 requires checks of the consistency of the Local Tax Object Number (NOPD), the NJOP of land and buildings, and the accuracy of the calculations of NPOP, NPOPTKP, the tax rate, and BPHTB payable. This examination demonstrates that the local government has authority to conduct administrative and mathematical verification. However, the authority to examine does not amount to authority to create a new tax base. If an examination reveals an underpayment, the taxpayer may be required to pay the difference through the available procedures; the process must be supported by reasons and verifiable criteria.

From Radbruch's perspective, the ambiguity of the phrase "must be adjusted to NJOP" means that the law has not yet provided certainty through law for taxpayers and PPATs. Taxpayers cannot adequately predict the amount they must pay, while PPATs face risks if they sign deeds on the basis of payment evidence that is subsequently deemed noncompliant. This situation may also shift the self-assessment system toward unilateral assessment when values are corrected without a transparent written basis. Studies of local taxation indicate that the quality of regulations and collection administration affects both revenue and public trust (Simbolon & Herijawati, 2023; Wagania et al., 2024).

The status of the local regulations must also be considered. Boyolali Regency Regional Regulation Number 12 of 2025 amends several provisions of Regional Regulation Number 16 of 2023. However, the official summary of the amendments does not identify Article 15 as an amended provision. The analysis of Article 15 and its relationship with Article 25 of Regent Regulation Number 1 of 2025 therefore remains relevant, provided that the researcher uses the latest regulatory texts available at the time of research and publication.

A framework that provides legal certainty can be formulated in four steps. First, taxpayers determine NPOP according to the type of acquisition. Second, for sales and purchases, the transaction price is the primary measure, provided it is known and is not lower than NJOP. Third, NJOP is used as the tax base when the conditions in the HKPD Law are met. Fourth, SSPD examinations are conducted to check documents and calculations, rather than to negotiate values. The Boyolali Regency Government needs to clarify Article 25(9) through an amendment or technical guidance that explicitly restates the conditions for using NJOP under the HKPD Law. Every correction should also be accompanied by written reasons to provide an administrative record and an effective objection mechanism.

Forms of PPAT Legal Liability in BPHTB Compliance Arising from Conflicts between Local Regulations

PPATs exercise public authority in drawing up authentic deeds concerning certain legal acts involving land. This authority requires prudence, impartiality, and compliance with official procedures. However, their position does not make them tax authorities or land valuers. PPATs help ensure orderly administration of rights transfers, while the taxpayer remains the party acquiring the rights and bearing the BPHTB obligation (Abdillah, 2023; Utama, 2024; UU No. 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah, 2022).

The limits of PPAT duties under Boyolali's local regulations are specifically defined in Article 26 of Regent Regulation Number 1 of 2025. PPATs or notaries must request proof of BPHTB payment before signing a deed transferring rights and must report the execution of preliminary sale and purchase agreements and/or deeds to the Regent by the tenth day of the following month. Failure to request proof of payment is subject to an administrative fine of IDR 10,000,000 for each violation, while failure to fulfill the reporting obligation is subject to a fine of IDR 1,000,000 for each report. This provision indicates that the most clearly defined sphere of PPAT responsibility is formal and administrative (Perbup Kab. Boyolali No. 1 Tahun 2025 tentang Ketentuan Umum dan Tata Cara Pemungutan Pajak Daerah, 2025).

Hans Kelsen's theory of liability helps distinguish official duties from liability for their breach. Legal liability cannot be based solely on holding an office; it is linked to a failure to fulfill duties imposed by a norm and to a basis for attributing

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Volume 15 No. 4 Desember 2026 https://ejournal.unibabwi.ac.id/index.php/sosioedukasi/index

the resulting consequences to the legal subject (Kelsen, 1999). Under this approach, PPATs are liable for failing to request proof of payment, signing deeds before tax obligations have been fulfilled, or failing to submit reports within the prescribed period. Conversely, PPATs are not automatically liable for discrepancies in transaction values declared by taxpayers or for examination findings of the Regional Finance Agency (BKD), provided they have performed the required formal checks and have not participated in manipulation.

This allocation of responsibilities can be explained as follows. Taxpayers are responsible for the accuracy of transaction prices, the provision of substantive data, and BPHTB payment. BKD is responsible for examining SSPD and providing services in accordance with valid legal provisions. PPATs are responsible for requesting proof of payment, providing appropriate administrative explanations, refraining from signing deeds before the requirements are met, and submitting reports. The land office registers transfers after proof of BPHTB payment has been submitted in accordance with the applicable provisions. This allocation prevents the entire burden of tax compliance from being shifted to PPATs.

When norms conflict, PPATs must give priority to higher norms and document the reasons for their actions. They may explain to the parties that the transaction price constitutes NPOP for a sale and purchase, while NJOP becomes the tax base when the statutory conditions are met. If BKD identifies an underpayment, PPATs should request a written decision or explanation of the basis for the correction rather than agree to an undocumented adjustment. Such documentation is important to demonstrate that the PPAT has acted prudently and in good faith.

Civil liability may arise when a PPAT's negligence or unlawful act causes actual loss and a causal link exists. Article 1365 of the Indonesian Civil Code does not automatically make every administrative error a basis for compensation; the elements of an unlawful act, fault, loss, and causation must be established. Likewise, ethical and professional liability may arise when PPATs depart from their professional duties, fail to maintain integrity, or favor the interests of a particular party (Adjie, 2008; Latifah, 2021; Prasetyawati & Prananingtyas, 2022).

Criminal liability becomes relevant only when there is evidence that a PPAT actively participated in a prohibited act, such as falsifying documents, directing the inclusion of an inaccurate value, or colluding with taxpayers and other officials. Differences in the interpretation of Article 25(9) of the Regent Regulation, without evidence of criminal intent or involvement in falsification, are insufficient to establish a criminal offense. This principle is important to ensure that conflicts arising from administrative provisions are not automatically attributed to officials responsible for implementing them.

The limits of PPAT liability therefore comprise several layers. The first consists of administrative obligations that must always be fulfilled. The second involves professional liability when a PPAT fails to exercise due care and provides misleading services. The third involves civil or criminal liability when loss, fault, and active involvement can be established. This structure protects PPATs who act lawfully while allowing action to be taken against those who abuse their authority.

Practical measures include developing a BPHTB checklist for PPATs, obtaining a taxpayer declaration confirming the accuracy of the transaction price, retaining proof of payment and SSPD examination results, and requiring written reasons for any correction. The local government needs to align the Regent Regulation with the HKPD Law and the Regional Regulation, provide clear objection procedures, and limit SSPD examinations to the authority conferred by law. These measures would safeguard local revenue without compromising taxpayers' legal certainty or the legal protection afforded to PPATs in performing their official duties.

CONCLUSION

Legal certainty regarding the BPHTB tax base in Boyolali Regency has not been fully achieved because the relationship between Article 15 of Boyolali Regency Regional Regulation Number 16 of 2023 and Article 25(8) and (9) of Boyolali Regent Regulation Number 1 of 2025 remains unclear. The HKPD Law and the Regional Regulation establish the transaction price as NPOP for sales and purchases, while NJOP is used when NPOP is unknown or lower than NJOP. The phrase "must be adjusted to NJOP" in the Regent Regulation must be interpreted narrowly and harmoniously. If applied as a requirement to use NJOP for every transaction, the provision conflicts with higher norms and creates legal uncertainty.

PPAT legal responsibility in BPHTB compliance is primarily formal and administrative: requesting proof of payment before signing deeds and reporting deeds or preliminary sale and purchase agreements within the prescribed period. PPATs are not

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responsible for substantively assessing transaction prices and do not automatically bear tax shortfalls arising from taxpayer data or local government verification. Their liability may extend to civil, ethical, or criminal liability if serious negligence, resulting loss, or active involvement in manipulation and document falsification is established.

The Boyolali Regency Government needs to clarify Article 25(9) of the Regent Regulation through harmonization and technical guidance restating the conditions for using NJOP under the HKPD Law. PPATs need to conduct documented formal checks, while taxpayers must remain responsible for the substantive accuracy of NPOP. A clear allocation of duties, written reasons for SSPD examination findings, and accessible objection mechanisms would strengthen local revenue while protecting legal certainty for the parties.

ACKNOWLEDGMENT

During the preparation of this work the authors used Artificial Intelligence (AI), in order to improve the language and readability of the manuscript. After using this tool, the authors reviewed and edited the content as needed and take full responsibility for the content of the publication.

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ISSN: 2086-6135 E-ISSN: 2541-612x
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