

## Girik dianggap sebagai bukti kepemilikan atas tanah di Indonesia : Analisis kasus di Kelurahan Kebon Jeruk, Kecamatan Kebon Jeruk, Kotamadya Jakarta Barat

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### Abstrak

The law regulating land matters in Indonesia up to present is the Agrarian Primary Law (Law No. 5 Year 1960), along with other implementing regulation indicate clearly that the government, in order to ensure the law certainty in Indonesia, has already provided a mechanism for land registration for the Indonesian public, on which in return for the registered land, the government will grant the land certificate as a strong proof of ownership. However, outside the juridical context mentioned, there are still several other documents dispersed within the Indonesian public, which are still considered as a valid proof of ownership, namely the so-called Girik/Kekitir and Indonesian Verponding certificate. This misperception caused by the taxing system before the current system applied, in which the tax is imposed only based on the land status and merely intended to the owner of the land possession right, which leads to a confusion with the basic idea that the Petuk Pajak or Girik (the tax payment bill) is the proof of the land ownership, while actually it is not. Supposedly, this misperception has already been vanished after the implementation of the new law, recalling that the new law eliminates the previous land status and tax, to be converted to other form. Eversince 1961, the land taxing mechanism was regulated within the so called IPEDA, which later will be replaced under the name of PBB (Pajak Bumi dan Bangunan / Land and Structure Tax). In order to reveal the reality of the Girik existence, as well as the variants of the misperception and the causing factors, the writer conducts a field research in Kelurahan Kebon Jeruk, Kecamatan Kebon Jeruk, West Jakarta, with consideration that this area situated near the centre of governance, so that assumedly the implementation of land certificate as the proof of land ownership has already vested in the people's conscience. Ironically, the reality shows that most of them are still unaware of this mechanism, let along to realize the importance of certificate as the valid proof of land ownership. The research method applied within this research is the normative empirical one, that is, a study utilizing library data (secondary) and field research (primary) as the resource of data collecting. The conclusion to be drawn is that there do remains some part of the society who still consider Girik as the proof of land ownership, the primary causing factor of which is the expensive cost in processing the official certificate.