VILLAGE TREASURY LAND LEGAL STATUS AFTER THE IMPLEMENTATION OF LAW NUMBER 13 OF 2012 CONCERNING SPECIAL REGION OF YOGYAKARTA PRIVILEGES (UUK DIY)

Damianus Krismantoro*¹, Vincentius Hari Supriyanto²

Dosen Fakultas Hukum, Universitas Atma Jaya Yogyakarta, Indonesia * E-mail: d.krismantoro@uajy.ac.id

Abstract

Village land in the Special Region of Yogyakarta is land originating from the Sultanate or Duchy that is maintained by the village administration based on *Anggaduh* rights, with types including village treasury land, *pelungguh*, *arem-arem*, and public interest land. To actualize the exploitation of Village Land based on the original rights, its execution must take into account the following values: local wisdom; noble culture; the welfare of the people; fairness; legal certainty; good administration; and transparency. The implementation of the UUK in the Special Region of Yogyakarta (DIY) necessitates further regulation of the status of village land, including village treasury land, because the organization of village land in DIY differs from the arrangement of village land at the national level. This research aims to investigate and comprehend the legal situation of village treasury land as a result of the implementation of the DIY Privileges Law (UUK DIY). Before and after the implementation of the UUK DIY of primary and secondary legal materials covering rules and regulations pertaining to village treasury lands in DIY are utilized. It is expected that the findings of this study will aid the DIY Regional Government in managing village treasury lands for greater community advantage.

Keywords: Legal Status, Village Land, Village Treasury Land, UUK DIY

INTRODUCTION

The village has the right of origin and customary rights in regulating and administering the local community's interests, and it plays a part in implementing the independence ideals of the Republic of Indonesia's 1945 Constitution. The village administration comprises of the Village Head and village officials who support him in carrying out his responsibilities and powers. Village officials include village secretaries. regional administrators. and technical implementers. The village head can appoint the village apparatus only after consulting with the Camat (Subdistrict Head) on behalf of the Regent/Mayor (Dewi, 2017).

In addition, Article 18 A of the 1945 Constitution

emphasizes that the relationship between the Central Government and the Province of the Special Region of Yogyakarta must be controlled by legislation while keeping in mind the Special Region of Yogyakarta's unique characteristics. This also pertains to the use of natural resources in the Special Region of Yogyakarta, which includes agrarian resources, namely the land sector regulation, but since the Special Region of Yogyakarta has a specialty in land management, namely the existence of Sultan and Paku Alam Ownership (Domein) over lands in Yogyakarta (Hasim, 2016a). Aside from that, Article 18 B paragraph (1) makes it clear that the State values and respects regional government units with unique or controlled characteristics.

In accordance with the development of society and the principles of the Unitary State of the Republic of Indonesia, paragraph (2) states that the "State recognizes and respects customary law units and their traditional rights so long as they are still alive and in accordance with the principles of the Unitary State of the Republic of Indonesia". Existence of the Ngayogyakarta Hadiningrat Sultanate and Pakualaman Temple recognized by the people of Yogyakarta, including the Zelbesturende Landschappen (Swapraja Area) recognized for its privileges by Law No. 13 of 2012 regarding to the Privileges of Yogyakarta.

Village treasury land was first governed by Law 32 of 2004 about Regional Government, which was then further regulated by Government Regulation 72 of 2005 concerning Villages. Initially, village treasury land was known as bengkok land, which was later replaced with village treasury land as outlined in the Minister of Home Affairs' Instruction Number 26 of 1992 about Changes in the Status of Bengkok Land and such into Village Treasury Land. The bengkok land (tanah bengkok) originates from the customs owned by a village, the use of the land is to provide prosperity to the village head and other village officials. In fact, not all villages in Indonesia have bengkok land. Therefore, the Central Government began to think about villages that did not have a bengkok land by starting ADD (Village Fund Allocation).

Consequently, on January 15, 2014, the Government passed Law No. 6 of 2014 on Villages, which defines a Village as a legal community unit with territorial boundaries that is authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, rights origin, and/or traditional rights recognized and respected in the Unitary State of the Republic of Indonesia's system of government. The village government, as a government entity, is the driving force behind government administration, development, and community services. This shows the importance of managing village treasury land. Management by increasing the utilization of village treasury land, especially related to bengkok land, needs to be carried out,

this is to achieve the improvement of village community empowerment in managing village financial resources (Hajati et al., 2020). The Village Government is empowered to run its own affairs, and as a result, it receives funding from the Regency Regional Revenue and Expenditure Budget in addition to the balancing resources from the State Revenue and Spending Budget. Allowances from the Village Revenue and Expenditure Budget are paid to the Village Head and Village Apparatus.

Law No. 6 of 2014 Regarding Villages is extended by Government Regulation (PP) No. 47 of 2015 Regarding Amendments to No. 43 of 2014 Regarding Implementation Regulations of Law No. 6 of 2014 Regarding Villages. In addition, it is governed by Regulation of the Minister of Home Affairs (hereinafter referred to as Permendagri) No. 1 of 2016 about the Management of Village Assets. Regarding the position of the village treasury in DIY, a dilemma emerges in relation to the national provisions. This is due to the fact that in the Special Region of Yogyakarta, Law No. 13 of 2012 relates to the Special Law of DIY addresses the issue of authority in the land sector, in addition to other Special Authorities such as procedures for filling the positions, positions, responsibilities, and law enforcement agencies of the Governor and Deputy Governor; DIY Regional Government Entities; Customs; and Space planning

Land registration is required under the provisions of Article 33 paragraph (2) of Law Number 13 of 2012 about the Privileges of the Special Region of Yogyakarta to give legal certainty as well as legal protection for the Sultanate and Duchy as well as the individuals who use the Sultanate and Duchy lands. Hence, Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Regulation No. 2 of 2022 has issued the Sultanate Land and Duchy Land Regulation in the Special Region of Yogyakarta.

Provisions regarding village treasury land are governed by Article 35 of the DIY UUK, which states that additional provisions regarding the management and utilization of Sultanate land and Duchy land, as well as the spatial planning of Sultanate lands and Duchy lands, are governed by Perdais (Special Regional Regulations), the drafting of which is guided by statutory regulations. invitation. According to the Special Regional

Regulation (hereinafter referred to as Perdais) Number 1 of 2017 Concerning Management and Utilization of Sultanate Land and Duchy Land, Village Land is land whose origin is from the Sultanate and/or Duchy that is managed by the Village government on the basis of anggaduh rights, which types include Village Treasury land, Pelungguh Land, Pengarem-arem Land, and Land for public interest. The question of village treasury land is further governed by DIY Governor Regulation Number 34 of 2017 concerning Village Land Utilization. Village treasury land is part of the village land used to finance village government administration. In this instance, the village government is the village head, who is assisted by village officials as part of village administration. Based on the foregoing, the following issues can be identified:

- 1) What is the legal status of the village treasury land after the enactment of the DIY Privileges Law?
- 2) What are the implications of the enactment of the DIY Privileges Law on village treasury lands?

RESEARCH METHODS

This research is a normative legal research. Normative legal research is legal research conducted by examining library materials or secondary data. The purpose of this study is to identify the legal status of village treasury land in DIY, particularly following the enactment of the DIY Privileges Law and its consequences for village land as village assets. This study will focus specifically on after the enactment of the DIY Privileges Law.

In the research conducted by literature study that examines legal materials. This legal material is taken from library materials in the form of primary legal materials, as well as from secondary legal materials. Primary legal materials include related laws and regulations, namely:

- a. Basic Agrarian Law (UUPA),
- b. Law No. 13 of 2012 concerning the Privileges of DIY,

- c. Law No. 6 of 2014 concerning Villages,
- d. Government Regulation No. 47 of 2015 concerning Amendments to Government Regulation No. 43 of 2014 concerning Implementing Regulations
- e. UU no. 6 of 2014 concerning Villages,
- f. Minister of Home Affairs Regulation (Permendagri) No. 1 of 2016 concerning Village Asset Management,
- g. Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 2 of 2022 concerning Registration of Sultanate Land and Duchy Land in the Special Region of Yogyakarta
- h. Special Regional Regulation (Perdais) No. 1 of 2017 concerning Management and Utilization of Sultanate Land and Duchy Land,
- i. Governor Regulation Number 33 of 2017 concerning Procedures for Management and Utilization of Sultanate Land and Duchy Land.
- j. DIY Governor Regulation No. 34 of 2017 concerning Village Land Utilization.

For Secondary Legal Materials, in the form of books, research results of scholars or scientific articles related to the object of research and legal opinions.

The data obtained both from primary legal materials, secondary legal materials will be analyzed qualitatively, then compiled systematically so that correlations between problems, analysis and conclusions will be obtained. The analysis is carried out using a deductive method of thinking, namely a way of thinking that starts from general knowledge, in the form of norms, then assesses an event that is specific.

RESEARCH RESULT

The Legal status of Village Treasury Land After the Enactment of the DIY Privileges Law

Historically, the lack of a Government Regulation that directly controls autonomous and ex-swapraja

lands in Indonesia caused legal uncertainty for autonomous and ex-swapraja lands in Indonesia, notably in the Special Region of Yogyakarta. The people and bureaucrats in the Special Region of Yogyakarta believe that land that has not been tied to individual rights or state land belong to the Kraton (Soemardjono, 2007). Yogyakarta advantages is granted administering its own household, including the authority to appoint the offices, duties, and authorities of the Governor and Deputy Governor; local government institutions; culture; land; and layout. Features of Yogyakarta's privileges Legal recognition of the position of the Sultanate and Pura Pakualaman in the form and structure of government due to the location of the integration of the Sultanate and Pakualaman into the government structure of the DIY Province and the separation between the authority and structure of managing political affairs and day-to-day government with strategic political affairs. The integration of the Sultanate and Pakualaman into the government structure of the DIY Province was accomplished by granting the Sultan and Pakualam, as a political unit that functions as a Parardhya (symbols, protectors and guardians of culture, as well as protectors and unifiers of the people of Yogyakarta Special Region) for the DIY privileges, as well as complete authority in regulating managing the preservation and renewal of the assets and cultural values of Java in general and Yogyakarta in particular, especially Cultural Legal Entity with land and other asset ownership rights.

It is specified in Law Number 13 of 2012 Concerning the Privileges of DIY, specifically in Article 7 paragraph (2), that the authorities in charge of Privileges concerns include the following:

- a. procedures for filling in the positions, positions, duties, and authorities of the Governor and Deputy Governor;
- b. DIY local government institutions;
- c. culture;
- d. land; and
- e. spatial

In addition, Article 7 paragraph 3 indicates that the exercise of authority in Privileged matters, as mentioned in paragraph 2, is based on the values of local wisdom and preference towards the people. In paragraph (4), it is noted that further requirements respecting the authority in Privileged affairs, as mentioned in paragraphs (2) and (3), are governed by a Special Regional Regulation (Perdais). The Perdais in question is Perdais No. 1 of 2017 pertaining to the Management and Utilization of Sultanate Land and Duchy Land, which is further controlled by Governor Regulation No. 33 of 2017 pertaining to the Procedures for the Management and Utilization of Sultanate Land and Duchy Land. In order to implement the provisions of Article 37 paragraph (2) of the Special Region Regulation of the Special Region of Yogyakarta Number 1 of 2017 regarding the Management and Utilization of Sultanate Land and Duchy Land, the DIY governor regulation No. 34 of 2017 regarding the utilization of village land is hereby issued.

In accordance with Law Number 6 of 2014 on Villages, a village is a legal community unit with territorial boundaries that is authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia. According to Widjaja, the village is a legal community unit with a unique structure based on origin rights. Diversity, involvement, true autonomy, democratization, and the empowerment of the community are the driving forces behind village governance (Widjaja, 2003).

The Government and the House of Representative (DPR) issued Law No. 6 of 2014 regarding Villages on January 15, 2014. Article 1 number 11 of Law No. 6 of 2014 pertaining to Villages that specifies, "Village assets are village property originating from the village's original assets, purchased or acquired at the expense of the Village Revenue and Expenditure Budget or the acquisition of other authorized rights." According to this definition, village assets include everything held by the village, managed by the village, and utilized for the village's benefit in order to realize the state's aim, which is the welfare of the community or people. In addition, Law No. 6 of 2014 covering Villages is further

controlled by Minister of Home Affairs (Permendagri) Regulation No. 1 of 2016 about Village Asset Management. In Article 2 paragraph (1) of this Permendagri, the types of village assets are listed as follows: a) The original wealth of the village; b) Village property purchased or acquired at the expense of the Village Budget; c) Village assets obtained from grants and donations or the like; d) Village assets obtained the implementation as agreements/contracts and/or obtained based on the provisions of laws and/or regulations; e) The results of village cooperation; and f) Village assets originating from other legitimate acquisitions.

The original village assets, as mentioned in paragraph (1) letter an above, include the following: a) village treasury land; b) village market; c) animal market; d) boat moorings; e) village buildings; f) fish auction managed by the village; g) auction of agricultural products; h) village owned forest; I village-owned springs; j) public baths; and k) other original wealth possessed by the village. The Village Head will act as the holder of the village asset management power in the context of the management of these village assets. This means that he will be authorized and responsible for the management of the village assets, and he will carry out the management based on functional principles, legal certainty, transparency and openness, efficiency, accountability, and value certainty. The village government is in charge of managing the village's assets and ensures that they are put to good use for the benefit of government administration, development, and the community services provided by the village.

In the first paragraph of Article 76 of Law Number 6 of 2014, it is stated that "Village Assets can be in the form of Village Treasury Land, Communal Land, Village Market, Animal Market, Boat Mooring, Village Building, Fish Auction, Auction of Agricultural Products, Village Owned Forest, Village Owned Springs, Public Baths, and other Assets that belong to the Village". In addition, other Assets that the Village owns can also be considered Village Assets. Therefore, with the Village Law, *Bengkok* Land or *Ganjaran* Land, which was

formerly intended for Village Officials or Village Officials as a substitute for current salaries, the Village Head or Village Apparatus will get a fixed income (Article 66 of the Village Law), so that Bengkok Land, which is a village asset, can be managed by the Village Government for the purpose of promoting the growth and the general well-being of the village community (part of village income) (Jannah et al., 2021). In light of these provisions, the land that constitutes the village treasury is one of the assets of the village that the Village Government is authorized to oversee and administer. The objective of this village treasury land management is to realize an increase in the welfare and level of living of the village community and to realize an increase in the amount of income the village receives. In Indonesia, villages are also considered to be autonomous areas, despite the fact that their status in the hierarchy of regional autonomy places them at the lowest level. Village financial management is one kind of village government matters that falls under the authority of the village. This includes all rights and duties of the village that can be valued in money, as well as anything in the form of money or goods that can be used as village property.

Accordingly, the village treasury land, which is one of the village's assets, must be secured, preserved, and utilized for the administration of government, community development, and community service. By exploiting village assets and existing potential, good village administration and asset management may inspire community creativity and increase community participation in village development. The management of village assets in the form of village land or bengkok land cannot be conducted arbitrarily under the sole authority of the Village Head, but is instead governed by legal statutory requirements. On the basis of the principles of public interest, functionality, legal certainty, openness, efficiency, effectiveness, accountability, and certainty of economic worth, village property is handled. The village head and the Village Consultative Body discuss the administration of village property in accordance with the processes outlined in Article 77, paragraph 3, of Law No. 6 of 2014 concerning Villages (Prasetyo, 2018).

Notwithstanding, since one of the privileges of DIY is a land issue, as regulated in Law no. 13 of 2012

concerning the Privileges of DIY, the village treasury land is regulated separately in Perdais No. 1 of 2017 concerning the Management and Utilization of Sultanate Land and Duchy Land and further regulated in the DIY Governor's Regulation Number 34 of 2017 concerning the Utilization of Village Land. Both of these regulations can be found in the DIY Governor's Regulation Number 34 of 2017. As stated by Article 1 point 1 of the Regulation of the Governor of DIY Number 34 of 2017 concerning the Utilization of Village Land, village land is land whose origin is from the Sultanate and/or Duchy and which is managed by the Village government based on Anggaduh rights. This regulation was concerning the utilization of village land. Anggaduh right is a customary right granted by the Sultanate or Duchy to manage and collect / take the proceeds from Sultanate land or Duchy land against land that is not keprabon or dede keprabon to the village in organizing village government for a period of time during use. This right is in place for as long as the village continues to make use of the land.

Keprabon land is land used by the Sultanate and Duchy for palace buildings and accessories. The land of Keprabon which is the land of the Sultanate is as follows: a. Kraton; b. North Square; c. South Square; d. Fortress; e. Moat; f. Krapyak Stage; g. Pal Putih Monument and Pasareyan Imogiri Ngayogyakarta. While the land of Keprabon which is the land of the Duchy such as: a. Pakualaman Temple; b. Pakualaman Grand Mosque; c. Sewandanan Square; d. Pakualaman Kepatihan; e. Labuhan Glagah Kulon Progo; f. Tomb of Girigondo Kulon Progo. Moreover, regarding land that is not Keprabon or Dede Keprabon consists of: a. village land originating from the Sultanate and Duchy with Anggaduh rights; b. land that has been used by the community/institution and already has Serat Kekancingan; c. land that has been used by the community/institution and does not yet have Serat Kekancingan; and D. unused land. Serat Kekancingan is a decree regarding the granting of land rights from the Sultanate or Duchy to the community/institution which is granted within a certain period of time and can be extended/renewed. These Serat Kekancingan are: Magersari; Ngindung; Anganggo; and Anggaduh.

In order to obtain the Serat Kekancingan, the parties based on Article 22 of the Perdais No. 1 of 2017 concerning Management and Utilization of Sultanate Land and Duchy Lands are required to submit a letter of application which is attached to: a. certificate of status of Sultanate Land or Duchy Land from the Village Government; b. land certificate (SKT) for Sultanate Land or Duchy Land located in the city area issued by the Land Agency; and c. recommendation letter for conformity with spatial planning from Regency/City Government or Regional Government. Applications for permission to obtain Serat Kekancingan using the Sultanate Land or Duchy Land are submitted to: a. Sultanate for the use of Sultanate Land; or b. Duchy for the use of Duchy Land, with a copy from the Regional Government. On the basis of the copy of the permit application to obtain the Serat Kekancingan, the Regional Government issued recommendations for the use of Sultanate Land and Duchy Land to the Sultanate and Duchy.

In Article 21 paragraph (1) of Perdais DIY No. 1 of 2017 on the Management and Utilization of Sultanate Land and Duchy Land, it is stated that the Sultanate Land and Duchy Land may be utilized by the community or institution for the promotion of culture, social interests, and community welfare. Paragraph (2) The community or institution must seek written approval from the Sultanate for Sultanate Land and from the Duchy for Duchy Land in order to use land as described in paragraph (1). Paragraph (3) The written permission specified in paragraph (2) is granted in the form of Serat Kekancingan. (4) The Sultanate or Duchy shall further control the form, kind, and content of the Serat Kekancingan. In addition, Article 23 paragraph 1 states that Sultanate Land and Duchy Land, including lands under the control of the Village Government, commonly known as Village Land originating from Anggaduh rights, may be issued for the public interest with the approval and permission of the Sultanate or Duchy. (2) The evaluation of the public interest referred to in paragraph (1) shall be based on the principles and values outlined in Article 2 of this Special Regional Regulation. Paragraph (3) The relinquishment of Sultanate Land and Duchy Land, as well as lands under the jurisdiction of the Village Government,

usually known as Village Land, arising from Anggaduh rights, as mentioned to in paragraph (1), shall be conducted in accordance with the provisions of the law. When village land derived from Anggaduh Sultanate or Duchy rights is released for the public benefit, the institution requesting land is required to give replacement land in accordance with a Governor Regulation. The relevant Regulation of the Governor of DIY is the Regulation of the Governor of DIY Number 34 of 2017 about Land Utilization. In compliance with Article 6 of DIY Governor Regulation Number 34 of 2017 about Village Land Utilization, village land includes of follows:

- 1) Village treasury land is part of Village Land which is used to support the administration of Village administration.
- 2) Pelungguh is part of the Village Land which is used for additional income of the Village Head and Village Apparatus.
- 3) Pengarem-arem is part of the Village Land which is used for allowances for the Village Head and Village Apparatus who are retired.
- 4) Land for public interest.

Village land in the Special Region of Yogyakarta is considered to be under the ownership of the Sultanate or the Duchy, and in order for the Village Government to make use of the land, they are required to seek written permission from either the Sultanate or the Duchy. For this specific purpose, the implementation of the Village land mentioned above must take into consideration the following values: a. local wisdom; b. noble culture; c. people's welfare; d. justice; e. legal certainty; f. good administration; and g. openness. a. local wisdom; b. noble culture; c. people's welfare; d. justice; e. legal certainty; f. good administration; and g. openness. The utilization of Village Land is intended to facilitate the growth of culture, social interests, community welfare, and administrative tasks for the local government of the village.

Implications of the Enactment of the DIY Privileges Law on Village Treasury Land

Article 2 of the UUPA states that various kinds of rights to the earth's surface, which are referred to as land, can be granted either individually or jointly with other people or legal entities. However, the grant made by the State cannot be said that the State relinquishes the right of control over the rights to the land given, but the land remains in the control of the State (Limbong, 2012). The status of village land and village treasury land is generally regulated in Law Number 6 of 2014 concerning Villages and technically regulated in Permendagri Number 1 of 2016 as described above. The regulations in the Village Law do not regulate the definition, type, and position of village land (Diniyanto, 2019). Villages in Article 1 point 1 Permendagri No. 1 of 2016 concerning Management of Village Assets which means that "traditional villages and villages or what are called by other names, are legal community units that have territorial boundaries that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, origin rights, and/or or traditional rights that are recognized and respected in the system of government of the Unitary State of the Republic of Indonesia".

As it is known that at the beginning of its existence, village treasury lands had various types in terms of their designation, therefore village treasury lands were divided into 4 (kinds), namely:(Sembiring, 2011)

- a. Land for the village treasury is village asset of land and is used as a source of village income, the results of which are used for the benefit of government administration, development and community services for the operation of the village.
- b. Land for office is land given by the village to village officials which is used for salaries because of their position as village officials, this land can only be owned by village officials as long as they become village officials, this land is known as bengkok land.
- c. Land for retirees is land given by the village to village officials who have retired, this land can be used by them as long as they are still alive, if they die, the land is returned to the village.
- d. Cemetery land is land used for the general burial of local villagers.

The enactment of Law Number 13 of 2012 concerning the Privileges of the Special Region of Yogyakarta (UUK DIY) has legal consequences where the Law mandates that DIY is given its own authority to specifically regulate land issues, including village treasury lands. In terms of origin, the privilege of Yogyakarta has been proven in the history of its journey which remained special when Indonesia became independent, but did not want to separate itself into a separate country and instead declared itself part of the Unitary State of the Republic of Indonesia.

Based on Article 8 paragraph (1) of the Special Regional Regulation (Perdais) No. 1 of 2017 concerning Management and Utilization of Sultanate Land and Duchy Land, it is stated that "Non-Keprabon or Dede Keprabon land as referred to in Article 6 letter b, consists of: a. village land originating from the Sultanate and Duchy with Anggaduh rights; b. land that has been used by the community/institution and already has Serat Kekancingan; c. land that has been used by the community/institution and does not yet have Serat Kekancingan; and D. unused land". Furthermore, paragraph (2) states that "Village land as referred to in paragraph (1) letter a, its existence is based on the Village or Kelurahan parcel maps and supporting data". Paragraph (3) states that "the Serat Kekancingan as referred to in paragraph (1) letter b and letter c, includes":

- 1) Magersari refers to "a customary rights granted to the community as residents/users of the Sultanate Land and/or Duchy Land where between the occupants/users of the land there are historical ties and are granted only to indigenous Indonesian citizens for a period of as long as they inhabit/use".
- 2) Ngindung refers to "a customary right granted by the Sultanate or Duchy to the community or institution to use non-keprabon or dede keprabon land on the Sultanate land or the Duchy land by making an agreement whose period is mutually agreed upon".
- 3) Anganggo refers to "a customary right given by the Sultanate or Duchy to the

community or institution to use non-keprabon or dede Keprabon land without collecting the results and being independent"; and

4) Anggaduh refers to "a customary right granted by the Sultanate or Duchy to manage and collect/take the proceeds from the Sultanate Land or Duchy Land for Non-Keprabon Land or Dede Keprabon to the Village in administering village government for a period of time as long as it is used".

To provide legal certainty for both the Sultanate and the Duchy lands, based on Article 9 of the Perdais No. 1 of 2017 concerning the Management and Utilization of Sultanate Land and Duchy Land administration which includes: inventory. identification, verification, mapping registration. The activities of collecting and recording documents for the Sultanate Land and Duchy Land are sourced from: 1). tracing data from village or sub-district parcel maps; 2). data collection from Legger A, Legger B, Legger C books, model E certificates and model D certificates: 3). location determination: 4). estimated land area; and 5), data collection of users or land managers. This inventory is obtained from: Village or Kelurahan Government; land agency; Regency/City Government; Sultanate; Duchy; letters and witnesses. The results of inventory activities in the form of preliminary data on Sultanate Land and Duchy Land.

Land registration activities are proposed by the Sultanate for Sultanate Land and by the Duchy for Duchy Land to the Land Agency in the jurisdiction where the Sultanate Land and Duchy Land are located. (2) Registration of Sultanate Land and Duchy Land carried out by other parties must obtain written approval from the Sultanate for Sultanate Land and Duchy for Duchy Land. For village land that is released above, it must be exchanged in the form of replacement land whose value must be equal to the village land that is released and preferably located in the village concerned.

Based on the data obtained from Bappeda DIY and the Land and Spatial Planning Office of DIY in 2021, the total inventory of village treasury land registrations in DIY is as illustrated in the following figure:



Source: DIY Bappeda, Land and Spatial Planning Office of DIY 2021.

Figure 1: Number of Village Land Registration Inventory in Yogyakarta Special Region as of 2021

According to the Director General Determination of Land Rights and Registration (PHPT) of the Central ATR/BPN Ministry, Suyus Windayana, that "the re-certification of village land in DIY is carried out under the mandate of the Land Privileges Law and Perdais". The activity or certification program only touches the realm of recording, where village land managed by the village government based on anggaduh rights is the land of the Sultanate or Duchy. Meanwhile, its management remains under the authority of the village government. Meanwhile, based on Article 14 (1) paragraph (2) Special Regional Regulation (Perdais) DIY No. 1 of 2017 concerning Management and Utilization of Sultanate Land and Duchy Land, it is stated that land registration is submitted by the Sultanate for Sultanate Land and by the Duchy for Duchy Land to the Land Agency in the jurisdiction where the Sultanate Land and Duchy Land are located. Registration of Sultanate Land and Duchy Land carried out by other parties must obtain written approval from the Sultanate for Sultanate Land and Duchy for Duchy Land. If there is a change in the status of a village to a sub-district, based on Article 9 of the DIY Governor Regulation (Pergub) No. 34 of 2017 concerning the Utilization of Village Land, it is stated that if the Village changes its status to a village, the authority to use Village Land returns to the Sultanate or Duchy.

Meanwhile, in Article 11 of the Governor of DIY No. 34 of 2017 concerning Utilization of Village Land, it is stated that in Village Land Certification, Village Land will be certified on behalf of the Village Government with the status of use rights on land owned by the Sultanate for Village Lands whose *Anggaduh* rights are from the Sultanate or status of use rights on land owned by the Duchy for Land. Villages whose copyright rights are from the Duchy. (2) In the event that Village Land has been certified with the status of usufructuary rights on state land, then based on this Governor Regulation, its status shall be returned according to the provisions as referred to in paragraph (1).

Based on the provisions of Article 33 paragraph (2) of Law Number 13 of 2012 concerning the Privileges of the Special Region of Yogyakarta, which regulates the registration of Sultanate land and Duchy land, in this case it is necessary to regulate land registration that adapts to the specific conditions of the Sultanate land and Duchy land. To provide legal certainty and legal protection for the Sultanate and Duchy as well as the people who use the land of the Sultanate and Duchy land, it is necessary to register land as regulated in the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 2 of 2022 concerning Registration of Sultanate Land and

Land. Duchy in the Special Region of Yogyakarta. According to Article 6 paragraphs (1), (2), (3) and (4) of this regulation, it is stated that prior to land registration, then the Sultanate and Duchy carry out an inventory, identification and verification of the Sultanate Land and Duchy Land. The results of the inventory, identification, and verification are in the form of: a. land is Sultanate Land or Duchy Land; or b. land is not a Sultanate Land or Duchy Land. In the case of incomplete data relating to land status as a result of inventory, identification, and verification is carried out by changing the land registration data. The procedure for carrying out the inventory, identification, and verification is carried out in accordance with Governor Regulation Number 33 of 2017 concerning Procedures for Management and Utilization of Sultanate Land and Duchy Land.

Furthermore, in Article 7 of the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 2 of 2022 concerning Registration of Sultanate Land and Duchy Land in the Special Region of Yogyakarta, it is stated that the determination of Ownership of Sultanate Land and Duchy Land is carried out by means of conversion in accordance with the provisions of the legislation. invitation. Right of Ownership of the Sultanate and Duchy above it may be granted a Right to Build or Right to Use based on a deed of granting a Right to Build or a Right to Use over a Right of Ownership drawn up before and by the Land Deed Making Official. Deed of granting Building Use Rights or Use Rights over Ownership Rights taking into account the contents of the Serat Kekancingan. The deed of granting Building Rights or Right to Use on Property Rights contains the period of granting, transitional approval, and approval of the imposition of Building Use Rights or Right to Use.

In light of Article 8, it is stated that "the Sultanate and Duchy may impose tariffs/pisungsung or other forms of benefit value for the granting of Building Use Rights or Use Rights on Sultanate Land or Duchy Land". Tariffs/pisungsung or other forms of benefit value are determined by the Sultanate or Duchy. The determination of tariffs/pisungsung or other forms of benefit value acquisition for the granting of Building Use Rights or Use of Use

Rights on Sultanate Land or Duchy Lands is carried out based on the principle of convenience and does not burden the prospective Building Use Rights or Use Rights holders.

The Right to Build or Right to Use on Sultanate Land or Duchy Land may be offered as security for debts secured by mortgage rights. The holder of the Right to Build or the Right to Use on Sultanate Land or Duchy Land must notify the Sultanate or Duchy of the encumbrance of the mortgage right. The notification is accompanied by a copy of the mortgage rights grant deed. The Right to Build or the Right to Use on Land Right to Own in the Sultanate or Duchy may be transferred to another party. The holder of the Right to Build or the Right to Use on Land of the Sultanate or Land of the Duchy notifies the Sultanate or Duchy of the transfer, together with a copy of the proof of the transfer. As for the conversion of Sultanate Land and Duchy Land Rights, the granting of land rights on the Property Rights of Sultanate Land and Duchy Land, as well as the registration, loading, and transfer of land rights in compliance with applicable laws and regulations.

CONCLUSION

According to findings and discussion, the following conclusion can be drawn in this study:

As a result of the implementation of Law Number 13 of 2012 respecting the Privileges of the Special Region of Yogyakarta, the legal status of village treasury land in Yogyakarta differs from that of village treasury land in other Indonesian provinces. This is because one of the privileges of the Special Region of Yogyakarta is in the land sector, where the Sultanate and Duchy are accorded the status of landowners. Land in Yogyakarta is divided into Keprabon land and Non Keprabon land, with Non Keprabon land consisting of village land originating from the Sultanate and Duchy with Anggaduh rights; land that has been used by the community/institution and has Serat Kekancingan; and unused land. For village land types in DIY, there are village treasury land, Pelungguh, Pengarem-arem, and land for public purposes.

The implication of the enactment of Law Number 13 of 2012 regarding the Privileges of the Special Region of Yogyakarta for village treasury lands is that all village lands, including village treasury lands, are Sultanate Property Rights or Duchy Property Rights, thereby transferring the use of the land to the Village Government. Nevertheless, if somehow the Village switches its status to Village (Kelurahan), the Sultanate or Duchy regains the authority to use Village Land. In addition, Village Property is registered in the name of the Village Government with reversionary status on land owned by the Sultanate for Village Land with Anggaduh rights from the Sultanate or land controlled by the Duchy for Village Land with Anggaduh rights from the Duchy. Village Land must regain its status as Sultanate or Duchy land if its right to use on state land has previously been established.

REFERENCES

- [1] Dewi, I. G. A. G. S. (2017). Pengaturan Tanah Bengkok Di Desa Sojopuro Kabupaten Wonosobo Berdasarkan Undang-Undang No. 6 Tahun 2014 Tentang Desa. Diponegoro Private Law Review, 1(1).
- [2] Diniyanto, A. (2019). Reformasi Hukum Tanah Desa: Redefinisi dan Penguatan Kedudukan. *Jurnal Rechts Vinding: Media Pembinaan Hukum Nasional*, 8(3), 351.
- [3] Hajati, S., Winarsi, S., Sekarmadji, A., & Moechtar, O. (2020). *Buku Ajar Politik Hukum Pertanahan*. Airlangga University Press.
- [4] Hasim, R. A. (2016a). Politik hukum

- pengaturan sultan ground dalam undangundang no. 13 tahun 2013 tentang keistimewaan Yogyakarta dan hukum tanah nasional. *Arena Hukum*, 9(2), 207–224.
- [5] Hasim, R. A. (2016b). Politik hukum pengaturan sultan ground dalam undangundang no. 13 tahun 2013 tentang keistimewaan Yogyakarta dan hukum tanah nasional. *Arena Hukum*, 9(2), 207–224.
- [6] Jannah, L., Herawati, M. T., & Rachmawati, I. (2021). Tinjauan Yuridis Terhadap Pendaftaran Dan Penerbitan Sertipikat Tanah Bengkok. *Jurnal Komunikasi Hukum (JKH)*, 7(1), 439–449.
- [7] Limbong, B. (2012). *Konflik pertanahan*. Margaretha Pustaka.
- [8] Prasetyo, A. B. (2018). Mengenal Karateristik Pengaturan Tanah Bengkok Di Indonesia. *Law, Development and Justice Review, 1*(1), 97–104.
- [9] Sembiring, J. (2011). Pengelolaan Tanah Kas Desa. *Jurnal Widya Bumi*, 2(2).
- [10] Soemardjono, M. S. (2007). Keistimewaan Yogyakarta di Bidang Pertanahan: Status Hukum tanah Kraton Dalam Lingkungan Hukum Tanah Nasional. *Jurnal Mimbar Hukum Edisi Khusus*.
- [11] Widjaja, H. A. W. (2003). Otonomi Desa: merupakan otonomi yang asli, bulat dan utuh. PT. RajaGrafindon Persada.