



Authorities of The Governor of Bengkulu in Revoking Mayor Regulation No. 43 of 2019 Concerning Classification of Basic Values of Land and Buildings as The Basis for Imposing Land and Building Rights Acquisition Fees

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Abstract. Authority is the power of government agencies and/or officials or others state administrators to act in the realm of public law. 1) what is the authority of the governor of Bengkulu in revoking the mayor of Bengkulu regulation no 43 of 2019 regarding the classification of the basic value of land and buildings as the imposition of a fee for acquiring land and building rights. 2) The basic value of land and buildings as the basis for the imposition of fees for acquisition of land and building rights. This type of research using a qualitative approach method. Data collection was carried out by means of interviews and documents from the regional government of Bengkulu province. The results of the research are 1) the authority to repeal the mayor's regulated in law no 23 of 2014, government regulation number 33 of 2018 and technically is authority is regulated in minister of home affairs regulations no 120 of 2018. 2) The Decree of the Governor of Bengkulu Number T.516.B.2 of 2021 concerning the Cancellation of the Mayor of Bengkulu Regulation Number 43 of 2019 concerning the Classification of the Basic Value of Land and Buildings as the Imposition of Fees for the Acquisition of Land and Building Rights is valid or invalid as regulated in Article 52 of the Law Number 30 of 2014 concerning Government Administration As amended by Law Number 11 of 2020 concerning Job Creation. Which in the law regulates the legal requirements of a decision which states the legal requirements for a decision are determined by an authorized official, made according to procedures, and the substance is in accordance with the object of the decision.

Keywords: *Authority, Repeal, Mayor Regulation*

Introduction

Since the beginning of its independence, Indonesia has chosen to be a republic. Article 1 paragraph (1) of the 1945 Constitution of the Republic of Indonesia states that "The State of Indonesia is a Unitary State in the form of a Republic."¹ Article 18 paragraph (1) of the 1945 Constitution states that the Unitary State of the Republic of Indonesia is divided into provincial regions and the provincial area is divided into districts and cities, each of which has a regional government, which is regulated by law. In Article 18 paragraph (2) and paragraph (5) of the 1945 Constitution of the Republic of Indonesia, it is stated that Regional Governments have the authority to regulate and manage government affairs themselves according to the principles of autonomy and assistance duties and are given the broadest possible autonomy.

According to Law Number 30 of 2014 concerning Government Administration, Government Authority, hereinafter referred to as Authority, is the power of Government Agencies and/or Officials or other state administrators to act in the realm of public law. Meanwhile, according to Bagir Manan, authority in legal language is not the same as power (match). Power is just illustrative the right to do and not to do. In law, authority simultaneously means rights and obligations (*rechten en plichten*). In relation to regional autonomy, rights imply the power to regulate one's own territory. Meanwhile, horizontal obligation means the power to administer government as it should. Vertical means the power to run the government in an orderly manner with the government of the country as a whole² in relation to the cancellation of mayor regulations by the governor, this means that the governor has the authority to cancel mayor regulations, this authority comes from statutory regulations. Authority originating from statutory regulations is obtained in three ways, namely attribution, delegation and mandate. In the cancellation of the mayor's regulations, attribution of authority was born.

¹ A. Salman Maggalatung & Nur Rohim Yunus. 2013. *Pokok-Pokok Teori Ilmu Negara (Aktualisasi Dalam Teori Negara Indonesia)*, Fajar Media, Jakarta. Hal 148-149

² Bagir Manan, 2000. *Wewenang Provinsi, Kabupaten dan Kota Dalam Rangka Otonomi Daerah*, Makalah pada Seminar Nasional Fakultas Hukum Unpad, Bandung.hlm.1-2

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The authority to attribute the cancellation of mayoral regulations is the granting of authority by the Constitution or Law to State/Government Institutions. The authority to cancel Regent/Mayor Regulations is regulated in Law Number 23 of 2014 concerning Regional Government. In article 251 paragraph 2, it is stated that Regency/City regulations and Regent/Mayor regulations which conflict with the provisions of higher laws and regulations, the public interest and/or decency are canceled by the governor as the representative of the central government.

Government Regulation Number 33 of 2018 concerning the Implementation of the Governor's duties and authority as a representative of the central government also regulates the cancellation of Regent/Mayor Regulations. Article 1 paragraph 3 letter a states that in carrying out his duties the Governor as a representative of the central government has the authority to cancel the regulations of the Regent/Mayor. Of course, in carrying out the Governor's role as a representative of the central government, the relationship between the Governor and the Regent/Mayor is multilevel. Where the Governor can carry out a supervisory coaching role over the implementation of regional government in districts/cities

Technically, the authority to cancel Regional Head regulations is regulated in Minister of Home Affairs Regulation Number 80 of 2015 concerning the Formation of Regional Legal Products. The procedure for canceling the Regent/Mayor Regulation is regulated in Articles 141 to 156 on December 3 2022, the Governor of Bengkulu has canceled Bengkulu Mayor Regulation Number 43 of 2019 concerning the classification of the basic value of land and buildings as the basis for imposition of fees for acquiring rights to land and buildings through the Decree of the Governor of Bengkulu Number T.475.B1 of 2021.³ This decree was issued because there were complaints from the people of Bengkulu City who complained about the problem of separating land certificates which was hampered by the large value of the land and building

³ Surat Penting Gubernur Bengkulu Nomo 168/2095/B.1/2021 Kepada Walikota Bengkulu

rights acquisition tax object.⁴ Regarding the application of these tax objects, you should refer to the advice Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency (ATR/BPN) so that Governors, Regents/Mayors can waive or reduce the costs of Land and Building Rights Acquisition Fees (BPHTB).⁵

Apart from that, the high costs are caused by miscalculations, the costs determined by the regulations refer to land zoning surveyed by (private) consultants as the basis for determining taxes.⁶ The BPHTB tax determination based on Law Number 29 of 2008 should be determined through NJOP or transaction price. The high costs that will be incurred by the public and private business entities that require land transactions for housing and other developments will impact investment in Bengkulu Province and the Mayor's Regulation will also be canceled because it conflicts with higher regulations.⁷

Based on the background described above, the formulation of the problem in this research is, 1) What is the authority of the Governor of Bengkulu in revoking Bengkulu Mayor Regulation No. 43 of 2019 concerning the classification of the basic value of land and buildings as an imposition of fees for acquiring rights to land and buildings? 2) What is the validity of the Bengkulu governor's decision to revoke the Bengkulu mayor's regulation no. 43 of 2019 concerning the classification of the basic value of land and buildings as the basis for imposing fees for acquiring rights to land and buildings?

Research Methods

This research uses an empirical juridical approach. namely a research approach that studies the influence of society on law, the extent to which the signs in society can influence the law and vice versa and departs from the paradigm of

⁴ Keputusan Gubernur Bengkulu Nomor T.475.B1 Tahun 2021

⁵ Ibid

⁶ Ibid

⁷ Ibid

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empirical science. problems which ultimately lead to problem solving.⁸ Empirical juridical research is legal research regarding enactment or implementation of normative legal provisions in action on every specific legal event that occurs in society.⁹ Or in other words, it is a research carried out on the actual situation or real conditions that occur in society with the aim of knowing and finding the facts and data needed, after the required data is collected it then leads to problem identification which ultimately leads to solving the problem.¹⁰

The data source in research is the subject from which the data is obtained.⁷⁸ The data sources used in this research consist of 2, namely: Primary data is data collected and processed by the researcher directly from or the object of research. Primary data is a data source that directly provides data to data collectors. Primary data collection is the collection of data obtained directly when conducting research in the field. In this research, primary data was obtained directly from observations, interviews and documentation in the field. In this research, the data obtained came from interviews with the Head of the Legal Department of the Bengkulu Provincial Government, and Secondary data is primary data that has been further processed and presented either by the primary data collector or by another party, for example in the form of tables or diagrams.¹¹ In this research, the secondary data used is in the form of the 1945 Constitution, Law No. 12 of 2011 concerning the Formation of Legislative Regulations, Law No. 23 of 2014 concerning Regional Government, Government Regulation Number 33 of 2018 concerning the Implementation of Duties and Authorities of the Governor as Representative of the Central Government, Minister of Home Affairs Regulation No. 120 of 2018 concerning Amendments to Domestic Regulation Number 80 of 2015 concerning the

⁸ Johnny, Ibrahim. 2013. *Teori & Metodologi Penelitian Hukum Normatif*. Malang: Bayumedia Publishing. h.40

⁹ Abdulkadir, Muhammad. 2004. *Hukum dan Penelitian Hukum*. Bandung: Citra AdityaBakti. hlm 134

¹⁰ Waluyo, Bambang. 2002, *Penelitian Hukum Dalam Praktek*, Jakarta, Sinar Grafika, hlm. 15

¹¹ Husein Umar. 2013. *Metode Penelitian Untuk Skripsi dan Tesis*. Jakarta: Rajawali. Hal.42

Formation of Regional Legal Products, Mayor Regulation Number 43 of 2019 Regarding the Classification of Basic Values for Imposing Fees for Acquisition of Land and Building Rights, Decree of the Governor of Bengkulu Number T.475.B1 of 2021 and other data.

Data collection techniques are the most strategic step in research, because the main aim of research is to obtain data. Without knowing data collection techniques, researchers will not get data that meets the specified data standards. In this research, researchers used data collection techniques by means of observation, interviews and documentation.

The data analysis technique used is a qualitative descriptive data analysis technique, namely: how to describe it in the form of descriptions, so that in the end it can answer all problems and then arrange them in a systematic arrangement in the form of a scientific report or research.

RESEARCH RESULTS AND DISCUSSION

The Authority of the Governor of Bengkulu in Revoking Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings for the Imposition of Fees for Acquisition of Land and Building Rights.

The authority to cancel Regent/Mayor regulations is regulated in Law Number 23 of 2014 concerning Regional Government as amended several times, most recently by Law Number 11 of 2020 concerning Job Creation. In Article 251 paragraph 2, it is stated that Regency/City Regional Regulations and regent/mayor regulations which conflict with the provisions of higher laws and regulations, public interests and/or decency are canceled by the Governor as Representative of the Central Government. Government Regulation Number 33 of 2018 concerning the Implementation of Duties and Authorities of the Governor as Representative of the Central Government also regulates the authority regarding the Cancellation of Regent/Mayor Regulations. Article 1 paragraph 1 states, In carrying out guidance and supervision over the administration of government affairs which are the authority of regency/city regions and assistance tasks by regency/city regions, the President is assisted by

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the Governor as a representative of the Central Government. Furthermore, Article 1 paragraph 3 letter a states that in carrying out his duties, the Governor as a representative of the Central Government has the authority to cancel Regent/Mayor regulations. Of course, in implementing the Governor's role as Representative of the Central Government, the relationship between the Governor with the Regent/Mayor being multilevel, where the Governor can carry out a coaching and supervision role over the administration of Regional Government in the Regency/City.¹²

Technically, the authority to cancel regional regulations is regulated in Minister of Home Affairs Regulation Number 80 of 2015 concerning the Formation of Regional Legal Products, Articles 128 to Article 140 of Minister of Home Affairs Regulation Number 120 of 2018 regulate the procedures for canceling Governor Regulations by the Minister of Home Affairs while procedures for canceling Regent Regulations /Mayor is regulated in Articles 141 to 156.

Based on the provisions of Article 141 of the Minister of Home Affairs Regulation Number 80 of 2015 concerning the Establishment of Regional Legal Products, the Regent/Mayor is obliged to submit the Regent/Mayor's regulations to the Governor as the representative of the Central Government no later than 7 (seven) days after they are stipulated. In article 142 of the Minister of Home Affairs Regulation Number 80 of 2015 concerning the Establishment of Regional Legal Products, it is explained that the Governor through the Governor's secretary as the representative of the Central Government cancels the Regent/Mayor's regulations. The cancellation of the Regent/Mayor's regulations was carried out after receiving a recommendation from the study team established by the governor's decision. The membership of this study team consists of regional and regional apparatus components Relevant agencies according to needs. This study team has the task of conducting a study of the Regent/Mayor Regulations, the results of which are

¹² Hasil Wawancara Terhadap Meri Nofiyeni, S.STP., M.A.P selaku Kepala Bagian Peraturan Perundang-Undangan Kabupaten/Kota, Biro Hukum Setda Provinsi Bengkulu pada tanggal 3 April 2023, pukul 09.35 WIB

stated in the Minutes. The results of the review of regent/mayor regulations must be in accordance with the Facilitation Results; or Higher laws and regulations, public interest, and/or decency.

Article 88 paragraph 2 of the Minister of Home Affairs Regulation Number 80 of 2015 regulates that guidance on draft regional legal products in the form of regulations in districts/cities is carried out by the Governor. Guidance is carried out in the form of facilitation of draft regional regulations, draft regional regulations and/or draft DPRD regulations. This facilitation is mandatory. In the results of the study of Bengkulu Mayor Regulation Number 43 of the Year 2019 concerning Classification of the Basic Value of Land and Buildings as a Basis for Imposing Fees for Acquisition of Land and Building Rights does not go through a facilitation process by the Governor as a Representative of the Central Government. This formally violates the provisions:

1. Article 1 number 2 of Law Number 12 of 2011 concerning the Formation of Legislative Regulations requires that Legislative Regulations be made through procedures stipulated in statutory regulations. For Mayor Regulations, the procedures for establishing them are regulated in Minister of Home Affairs Regulation Number 80 of 2015.
2. Article 88 paragraph (2) Minister of Home Affairs Regulation Number 80 of 2015, where facilitation is mandatory as a form of guidance carried out by the Governor of Bengkulu regarding district/city regional legal products.

In the results of the next study, Bengkulu Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as a Basis for Imposing Fees for Acquisition of Land and Building Rights, in consideration of "consideration" based on the provisions of Article 4 paragraph (1) of Bengkulu City Regional Regulation Number 6 of 2011 Concerning Fees for Acquisition of Rights to Land and Buildings, it is necessary to stipulate a Mayor's Regulation concerning the Classification of the Basic Value of Land and Buildings as the basis for the Imposition of Fees for Acquisition of Rights to Land and Buildings. In accordance with the Bengkulu City Regional Regulation document Number 6 of 2011 in Article 4 paragraph (1) which reads

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"The basis for imposition of tax is the Acquisition Value of the 'Tax Object'", and there is not a single clause in the Regional Regulation which states that it is necessary to stipulate a Mayor's Regulation regarding Classification of the Basic Value of Land and Buildings as the Basis for Imposing Fees for Acquisition of Land and Building Rights. Bengkulu City Regional Regulation Number 6 of 2011 does not contain any classification of the basic value of land and buildings. So, juridically, the inclusion of Article 4 paragraph (1) of Bengkulu City Regional Regulation Number 06 of 2011 in the consideration "Considering" is incorrect.

The results of the next study are Bengkulu Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as the basis for the imposition of fees for the acquisition of land and building rights, the material regulated by it is in conflict with:

- a. Article 6 paragraph (1) Law Number 21 of 1997 concerning Fees for Acquisition of Rights to Land and Buildings as amended by Law Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning Fees for Processing Rights to Land and Buildings , Article 87 paragraph 1 of Law Number 28 of 2009 and Article 4 paragraph 1 of Bengkulu City Regional Regulation Number 6 of 2011 where it is stated that the basis for imposition of duties on the acquisition of land and building rights is the acquisition value of the tax object.
- b. Article 89 paragraph (1) Law Number 28 of 2009 and Article 6 paragraph (1) Regional Regulation of the City of Bengkulu Number 6 of 2011, which states that the basic amount of fees for the acquisition of rights to land and buildings payable is calculated by transferring the tariff to the tax base after deducting the acquisition value of non-taxable tax objects. There are three factors to calculate the amount of BPHTN, namely tariff, tax base and acquisition value of non-taxable tax objects. In Article 87 paragraph 4 of Law Number 28 of 2009, it is stated that the amount of Acquisition Value of Non-Taxable Tax Objects is set at a minimum of IDR. 60,000,000.00 (sixty million rupiah) for each taxpayer. So that the addition of the Basic Value Classification of Land

and Buildings as the Basis for Imposing Fees for Acquisition of Rights to Land and Buildings is regulated in Bengkulu Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as a Basis for Imposing Fees for Acquisition of Land Rights is unfounded and conflicts with higher Legislation.

In this study, the stipulation of Bengkulu Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as a Basis for Imposing Fees for Acquisition of Land and Building Rights has caused disruption to the community's economy, resulting in complaints being submitted to the Governor due to the high BPHTB costs for processing the transfer of land rights. land and buildings which also impact public services. This is contrary to the public interest, as regulated in Article 1 number 24 of the Minister of Home Affairs Regulation Number 80 of 2015 concerning the Formation of Regional Legal Products as amended by Minister of Home Affairs Regulation Number 120 of 2018 concerning amendments to the Minister of Home Affairs Regulation Number 80 of 2018. 2015 concerning the Formation of Regional Legal Products, where what is meant by Conflict with the public interest is a policy that causes disruption of harmony between communities, disruption of access to public services, disruption of peace and public order, disruption of economic activities to improve community welfare and/or discrimination against ethnicity, religion and belief, race between groups and gender.

Based on the results of the study above, the Bengkulu Mayor's Regulation concerning Classification of the Basic Value of Land and Buildings as a Basis for Imposing Fees for Acquisition of Land and Building Rights, does not meet the formal and material requirements in the formation of regional legal products because it is not facilitated by the Governor as Representative of the Central Government and regulated material is contrary to higher statutory regulations and the public interest.

So based on the provisions of Article 143 paragraph 4 of the Minister of Home Affairs Regulation Number 80 of 2015, if the Regent/Mayor Regulation after a review is carried out and the results of the study are declared not in accordance with:

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- a. Facilitation results; or
- b. higher statutory regulations, public interest, and/or decency,

So Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as a Basis for Imposing Fees for Acquisition of Land and Building Rights is canceled by Decree of the Governor of Bengkulu Number T.516.B.2 of 2021.¹³

From the results of the explanation above, it can be concluded that the Governor of Bengkulu has the authority to revoke Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as a Basis for Imposing Fees for Acquisition of Land and Building Rights in accordance with Law Number 23 of 2014 concerning Government Region as has been amended several times, most recently with Law Number 11 of 2020 concerning Job Creation. Apart from that, the governor's authority to cancel Regent/Mayor regulations is regulated in Government Regulation Number 33 of 2018 concerning the Implementation of the Governor's Duties and Authority as Representative of the Central Government. And also technically, the authority to cancel regional head regulations is also regulated in Ministry of Home Affairs Regulation Number 120 of 2018 concerning Amendments to Minister of Home Affairs Regulation Number 80 of 2015 concerning the Formation of Regional Products.

The Validity of the Decree of the Governor of Bengkulu in Revoking Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as Imposition of Fees for Acquisition of Land and Building Rights.

Validity according to the Big Indonesian Dictionary (KBBI) comes from the word legitimate. Validity has meaning in the class of nouns or nouns so that

¹³ Berita Acara Rapat Tim Pembatalan Peraturan Bupati/Walikota Nomor 100/1998.1/BA/B1/1/2021

validity can state the name of a person, place, or all objects and everything that is objected. Validity also means legality.¹⁴

In this regard, the validity or invalidity of Bengkulu Governor's Decree Number T.516.B.2 of 2021 concerning the Cancellation of Bengkulu Mayor's Regulation No. 43 of 2019 concerning Classification of the Basic Value of Land and Buildings for the Imposition of Rights Acquisition Fees. Land and Buildings can be seen from Law Number 30 of 2014 concerning Government Administration. As amended by Law Number 11 of 2020 concerning Job Creation as a material state administration law, the legal requirements for a decision are regulated as contained in article 52 which states:

1. Conditions for the validity of a decision include:
 - a. Determined by authorized officials.
 - b. Made according to procedures, and
 - c. Substance that corresponds to the decision object.
2. The validity of the decision as intended in paragraph 1 is based on the provisions of laws and regulations and the AUPB.

Decree of the Governor of Bengkulu Number T.516.B.2 of 2021 concerning the Cancellation of Regulation of the Mayor of Bengkulu No. 43 of 2019 concerning Classification of the Basic Value of Land and Buildings for the Imposition of Fees for Acquisition of Land and Building Rights, stipulated in Bengkulu on December 30, 2021 by the Governor of Bengkulu.

Apart from that, the Decree of the Governor of Bengkulu Number T.516.B.2 of 2021 concerning the Cancellation of the Regulation of the Mayor of Bengkulu Number 43 of 2019 concerning the Classification of the Basic Value of Land and Buildings for the Imposition of Fees for Acquisition of Land and Building Rights was also made according to procedures. The procedure is as follows;

1. There is a report in the form of a letter from Nur Djalaludin addressed to the Chairman of the Bengkulu City DPRD and a copy of it was sent

¹⁴ Kamus Besar Bahasa Indonesia

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to The Governor of Bengkulu regarding complaints about Bengkulu Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as a Basis for Imposing Fees for Acquisition of Land and Building Rights which are contrary to the Regional Regulations and applicable laws and regulations, then there are also reports from the people of Bengkulu City, Agung Gatam. dated 18 October 2021 Regarding the Request for Cancellation of the Mayor's Regulation, complaining about the problem of separating land certificates which is hampered by the large amount of land acquisition tax regarding land and buildings, apart from that there is also a report in the form of a letter from the Head of Representative of the Bengkulu Financial and Development Supervisory Agency Number LAP-0295/PW06/3/2021 dated 08 November 2021. Page Report on Follow-up Evaluation Results on Optimization of Regional Original Income related to NJOP and BPHTB on Bengkulu City Government for 2020 and 2021, a copy of which was submitted to the Governor of Bengkulu.

2. The Governor formed a Cancellation Team on 03 December 2021. The cancellation team was formed by Decree of the Governor of Bengkulu Number T.475.B1 of 2021. The membership of this cancellation team consists of components within the regional apparatus of Bengkulu Province and related agencies according to needs.
3. The Cancellation Team made a study of the Bengkulu Mayor's Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings for the Imposition of Fees for Acquisition of Land and Building Rights in accordance with the benchmarks of statutory regulations. higher level, public interest, and/or decency. The results of the cancellation team's study are:
 - a. In the results of the assessment team's study, it was explained that the Bengkulu Mayor's Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings for the Imposition of Fees for Acquisition of Land and Building Rights did not go through a facilitation process by the Governor as a representative of the central government, meaning that the formal requirements for the formation of the Mayor's regulation were not

fulfilled. so that the existence of the Mayor's Regulation clearly conflicts with higher statutory regulations in this case, namely Law Number 13 of 2022 concerning the Second Amendment to Law Number 12 of 2011 concerning the Establishment of Legislative Regulations and Minister of Home Affairs Regulation Number 120 2018 concerning Amendments to Minister of Home Affairs Regulation Number 80 of 2015 concerning the Formation of Regional Legal Products. So that without touching the substance or content of the Regulation, the conditions for cancellation have been fulfilled, namely that it is contrary to higher statutory regulations.

- b. Furthermore, in the results of the study, it is stated that Bengkulu Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as Imposition of Fees for Acquisition of Land and Building Rights, the material regulated by it is contrary to article 6 paragraph 1 Law Number 21 of 1997 concerning Fees for Acquisition of Rights to Land and Buildings as amended by Law Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning Fees for Acquisition of Rights to Land and Buildings, Article 87 paragraph 1 and 89 paragraph 1 of the Law
- c. Number 28 of 2009 and Article 4 paragraph 1 and Article 6 paragraph 1 of Bengkulu City Regional Regulation Number 6 of 2011.
- d. Whereas the stipulation of Bengkulu Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as a Basis for Imposing Fees for Acquisition of Land and Building Rights has also caused disruption to the community's economy, resulting in complaints being submitted to the Governor due to the high BPHTB costs for processing the transfer of land rights and building. In terms of conflict with the public interest, it is regulated in Article 1 number 24 of the Minister of Home Affairs Regulation Number 120 of 2018 concerning Amendments to the Regulation of the Minister of Home Affairs Number 80 of 2015 concerning the Establishment of Regional Legal Products, where what is meant by conflict with the public interest is a policy that causes disruption. harmony, disruption of access to public services,

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disruption of peace and public order, disruption of economic activities to improve community welfare and/or discrimination against ethnicity, religion and belief, race between groups and gender.

- e. Whereas based on the considerations above, Bengkulu Mayor's regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as a Basis for Imposing Fees for Acquisition of Land and Building Rights, does not fulfill the formal and material requirements in the formation of regional legal products because it does not go through a facilitation process by the Governor as Representatives of the Central Government and regulated materials are contrary to higher laws and public interests.¹⁵
 - f. The results of the above study are stated in the Minutes of the Meeting of the Cancellation Team for Regent/Mayor Regulation No.100/1998.1/BA/B.1/1/2021 and signed by the Cancellation Team.
4. The Cancellation Team recommends to the Governor of Bengkulu as the Representative of the Central Government to implement the Cancellation of Bengkulu Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as a Basis for Imposing Fees for Acquisition of Land and Building Rights.
 5. The Governor stipulates Decree of the Governor of Bengkulu Number T.516.B.2 of 2021 concerning the Cancellation of Bengkulu Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as the Basis for Imposing Fees for Acquisition of Land and Building Rights.

This decision was made by the Governor of Bengkulu in Bengkulu on December 30 2021. If the Decree is not implemented and the mayor's regulations are still enforced then there will be sanctions, the sanctions are in the form of:

¹⁵ Berita Acara Pembatalan Peraturan Bupati/Walikota Nomor 100/1998.1/BA/B.1/1/2021

- a. Administrative sanctions; in the form of non-payment of financial rights as regulated in statutory provisions for (three) months.
- b. Sanctions for delaying evaluation of draft Regent/Mayor regulations.¹⁶

From the results of the interview above, it can be concluded that whether the Bengkulu Governor's Decree Number T.516.B.2 of 2021 is valid or not valid regarding the Cancellation of Bengkulu Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as Imposition of Fees for Acquisition of Land and Building Rights regulated in article 52 of Law Number 30 of 2014 concerning Government Administration as amended by Law Number 11 of 2020 concerning Job Creation. This law regulates the legal conditions for a decision which states that the conditions for the validity of a decision are determined by an authorized official, made according to procedures, and the substance is in accordance with the object of the decision.

CLOSING

Conclusion

Based on the results of the research and discussion that have been described, the following conclusions can be drawn:

1. The Governor of Bengkulu has the authority to revoke Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as a Basis for Imposing Fees for Acquisition of Land and Building Rights in accordance with Law Number 23 of 2014 concerning Regional Government as has been amended several times, most recently with Law Number 11 of 2020 concerning Job Creation. Apart from that, the governor's authority to cancel Regent/Mayor regulations is regulated in Government Regulation Number 33 of 2018 concerning the Implementation of the Governor's Duties and Authority as Representative of the Central Government. And also technically, the authority to cancel regional head regulations is also regulated in Ministry of Home Affairs

¹⁶ Hasil Wawancara Terhadap Meri Nofiyeni, S.STP., M.A.P selaku Kepala Bagian Peraturan Perundang-Undangan Kabupaten/Kota, Biro Hukum Setda Provinsi Bengkulu pada tanggal 3 April 2023, pukul 09.35 WIB

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Regulation Number 120 of 2018 concerning Amendments to Minister of Home Affairs Regulation Number 80 of 2015 concerning the Formation of Regional Products.

2. Validity or invalidity of Bengkulu Governor's Decree Number T.516.B.2 of 2021 concerning the Cancellation of Bengkulu Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings for Imposition of Rights Acquisition Fees Land and buildings are regulated in article 52 of Law Number 30 of 2014 concerning Government Administration as amended by Law Number 11 of 2020 concerning Job Creation. This law regulates the legal conditions for a decision which states that the conditions for the validity of a decision are determined by an authorized official, made according to procedures, and the substance is in accordance with the object of the decision. In the case of an authorized official, in this case the governor of Bengkulu, who has the authority to determine the decision of the Governor of Bengkulu Number T.516.B.2 of 2021. Furthermore, in terms of procedure, the decision is in accordance with the procedure because the regulation did not go through a facilitation process, is contrary to higher laws and regulations and is contrary to the public interest.

Recommendation

Based on the results of the analysis and discussion and conclusions, the researcher provides the following suggestions:

1. When the Governor's authority has been implemented, and the Bengkulu City Regional Government is still enforcing the Bengkulu Mayor Regulation, sanctions must be imposed, in the form of administrative sanctions.
2. With the stipulation of Governor's Decree Number T.516.B.2 of 2021 concerning Cancellation of Bengkulu Mayor Regulation Number 43 of 2019 concerning Classification of Basic Values of Land and Buildings As a basis for imposition of fees for the acquisition of rights to land and buildings, the Governor of Bengkulu must supervise the implementation of Bengkulu Mayor Regulation Number 43 of 2019 concerning Classification of the Basic Value of Land and Buildings as a basis for the imposition of fees for

the acquisition of rights to land and buildings, whether the decree has been followed up or not.

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