

# Normative Review of Legal Authority and Certainty in Land Tax Determination Based on NJOP in Indonesia

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## ABSTRACT:

**Background:** Disparities in land taxation frequently emerge in Indonesia, triggered by differing valuation practices between local fiscal authorities and national tax offices. The application of NJOP as the tax base often clashes with actual sale values, generating uncertainty in legal interpretation.

**Aims:** This paper investigates the extent of legal authority held by local governments in imposing taxes on land transactions using NJOP as a benchmark. It also explores the implications for legal clarity and the rights of taxpayers amid conflicting institutional assessments.

**Methods:** Utilizing a normative legal framework, this study engages in statutory and conceptual analysis. Data were obtained from statutory regulations and scholarly sources to examine the alignment of valuation practices with principles of fairness, legal authority, and taxpayers' protection under Indonesian tax law.

**Results:** The analysis uncovers overlapping mandates between regional and central agencies, leading to ambiguity in land value assessment. While NJOP is recognized in law, its rigid application without reference to actual transaction prices can erode the fairness of taxation and compromise legal assurance. The lack of unified regulatory standards exacerbates confusion for both taxpayers and institutions.

**Conclusion:** A coherent legal structure is essential to synchronize valuation principles in land taxation. Establishing clearer institutional boundaries and reaffirming legal certainty are vital steps to ensure equitable tax enforcement in property transactions.

**Keyword:** Legal Certainty; Land Taxation; NJOP (Sales Value of Taxable Object); Normative Legal Study; Tax Authority Discrepancy

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## INTRODUCTION

The increasing legal uncertainty in land taxation practices in Indonesia highlights an urgent need for scholarly attention. Various cases show that inconsistencies in tax assessment, particularly between regional and national authorities, have caused confusion among taxpayers. These inconsistencies are often rooted in how taxable value is determined, especially in reference to the NJOP (Rahmawati et al., 2025a; Yuniawan & Sulistyaningrum, n.d.). Despite its widespread use, NJOP often does not reflect real market prices, making its application problematic in real transactions. This mismatch leads to inequitable tax burdens, especially when the state demands payment that exceeds the true economic value of the property (Avenancio-León & Howard, 2022). Such conditions contradict the principles of fairness and legal clarity that should underpin public law. Consequently, the gap between legal norms and actual administrative practices needs to be addressed. This study responds to that gap through a normative legal analysis focusing on the intersection of authority, valuation, and justice.

In practice, tax assessments involving land acquisition are managed by both local government units and national tax offices. Each institution applies its own valuation benchmark, which can result in significant differences in the final tax imposed (Daly et al., 2021a; Jiang et al., 2024). For example, regional revenue offices may rely solely on NJOP, while the national tax authority considers declared sale prices or estimated market value. This duality raises not only technical but also legal questions regarding institutional boundaries and the legitimate source of authority. When taxpayers face different tax obligations for the same transaction, the credibility of the system is called into question (Monrroy et al., 2023; Okunogbe & Santoro, 2023). This situation erodes public confidence and may discourage voluntary compliance. The absence of a unified regulatory mechanism only adds to the confusion. Therefore, it becomes critical to identify where legal responsibilities begin and end within Indonesia's tax structure.

Although Indonesia's legal framework provides for regional autonomy in tax collection, this autonomy must still align with national legal principles. In the case of land-related taxes, Law No. 28 of 2009 outlines how BPHTB should be implemented. However, this legal foundation does not resolve the underlying issue of valuation consistency. Even with legal references in place, NJOP values are often outdated, unverified, or not reflective of the local real estate market (Ansenberg et al., 2024; Oladokun & Mooya, 2023). This creates legal and ethical concerns, especially when NJOP becomes the sole basis for tax enforcement. If left unaddressed, this practice risks violating constitutional principles of justice and equality. Legal certainty becomes compromised, and taxpayers may face arbitrary assessments. These challenges require closer examination of how valuation standards align with legal doctrine.

From a doctrinal perspective, tax law should prioritize transparency, predictability, and equity. The principle of legal certainty mandates that rules be clear and uniformly applied across similar cases (Ait Aoudia, 2024; Eriksen, 2023). When institutions interpret or apply valuation methods differently, the resulting ambiguity undermines those principles. Moreover, reliance on an administrative reference like NJOP without room for factual market corrections introduces rigidity into the legal process. This rigidity can translate into injustice, especially in regions where NJOP values are inflated or manipulated. Fairness, another core principle of taxation, becomes a secondary

concern when administrative convenience overrides legal safeguards. Such conditions demand critical analysis not only of tax regulations but also of their implementation. A thorough legal inquiry is thus needed to restore balance and legitimacy in tax governance.

In addition to normative issues, practical overlaps in authority complicate the matter. Regional tax offices and national agencies often lack coordination in verifying data or aligning valuation approaches (Anomah et al., 2024; Cullen et al., 2021). As a result, taxpayers may be subject to two or more competing claims over the same asset (Daly et al., 2021b; Zwick, 2021). This institutional disconnection leads to inefficient tax administration, delays, and even litigation. Rather than supporting fiscal justice, such overlap diminishes the coherence of the state's tax apparatus. Clear delineation of institutional roles is vital for ensuring that authority is not misused or arbitrarily exercised. Moreover, overlapping mandates without legal boundaries can violate administrative due process. This study contributes by exploring how these overlaps can be addressed through legal harmonization.

The problem with NJOP does not necessarily lie in its existence but in how it is used. In many regions, NJOP is calculated without reference to current market data or local economic trends (Lewis, 2023; Nurfatriani et al., 2022). It may be inflated for revenue purposes or remain unchanged for years, neither of which serves the goal of accuracy (Jones et al., 2022; Silva et al., 2021). When used rigidly, NJOP transforms from a reference tool into an instrument of legal distortion. For those involved in land transactions, this creates the risk of being taxed unjustly. Such distortion reflects a systemic gap in the balance between administrative objectives and legal norms. Addressing this gap is not just a matter of technical revision but of legal reform. Therefore, understanding the legal implications of NJOP usage is crucial for building a fair taxation system.

Academic literature has yet to fully explore the legal implications of valuation authority in land taxation. Existing studies mostly address technical efficiency or economic performance, but few critically assess the legality of tax practices from a doctrinal point of view (Raitasuo, 2024). This leaves a gap in understanding how law should guide valuation decisions, especially when multiple authorities are involved (Russell et al., 2023). By focusing on the legal reasoning behind valuation policies, this research offers a new perspective. It seeks to connect administrative practice with legal legitimacy, ensuring that the application of tax law is not only effective but also just. The method employed in this study relies on legal reasoning, statutory interpretation, and normative analysis. Through these approaches, the study reveals the legal inconsistencies embedded in current practices. This helps identify where regulatory correction is needed to strengthen legal coherence.

The intersection of valuation, authority, and justice in land taxation represents more than a technical issue—it is a legal imperative. Without clarity in how NJOP is used or who determines taxable value, disputes will persist and trust in the system will decline (Rahmawati et al., 2025b). Policymakers, legal scholars, and tax officials must urgently consider how existing norms can be harmonized. This study aims to support that effort by examining the boundaries of institutional authority and the role of valuation standards in ensuring justice. The urgency lies not only in improving tax administration but in protecting the constitutional rights of citizens (Cahyadini et al., 2023; Sefa-Nyarko et al., 2021). By clarifying the legal framework and addressing overlapping jurisdiction, this research contributes to the broader project of legal reform. The findings are

expected to guide improvements in regulatory consistency and institutional accountability. Ultimately, the study affirms the necessity of aligning legal principles with public financial governance.

Discussions on legal certainty in taxation continue to surface in various regulatory settings. Kołacz & Verheyen,(2025) highlights the urgency of structured institutional coordination, which mirrors the fragmented authority between BKD and KPP in Indonesia. Conway,(2025) critiques the absence of coherent legal doctrines, similar to the ambiguity surrounding NJOP-based tax standards. Chen et al. (2025) expose how conflicting administrative roles can hinder legal enforcement, a situation reflected in Indonesia's valuation overlap. Boumil & Beninger,(2025) describe legal uncertainty arising from interpretive divergence, which resonates with inconsistencies in land tax application. (Akbulut, 2025) demonstrates how outdated legal norms can obstruct justice, analogous to rigid NJOP enforcement. Pap, (2025) reveals that unclear normative definitions breed legal insecurity—also evident in Indonesia's tax valuation context. Subakir et al.(2025) emphasize incorporating local perspectives in legal systems, supporting calls for market-sensitive NJOP adjustments. Ruiz Ramos,(2025) shows how bureaucratic rigidity may produce unequal treatment, as seen in fixed-value taxation. Bougette et al.(2025) analyze the chaos caused by overlapping enforcement powers, a challenge also faced in Indonesia's tax structure. Praja et al.(2025) propose adaptive legal responses in complex domains, reinforcing the need to reform NJOP-based regulation. While these studies offer important theoretical ground, they seldom address Indonesia's valuation disputes in tax law. This research aims to fill that void through a normative legal lens focused on justice and institutional legitimacy.

The Indonesian land taxation system has grown increasingly complex, particularly in ensuring fairness and legal certainty in property valuation practices. One persistent issue is the mismatch between the government-assessed value (Nilai Jual Objek Pajak or NJOP) and actual market prices. This inconsistency has generated not only administrative confusion but also legal and social disputes, especially when tax burdens become disproportionate to property values. Furthermore, the lack of coordination between central and local government policies on property assessment has led to uneven tax enforcement, raising questions about fiscal justice and the protection of taxpayers' rights. As land remains a vital asset for economic stability and social equity, there is an urgent need for a normative legal study that investigates the roots of this valuation disparity. Such a study would help reinforce a taxation system that upholds the rule of law and equity principles enshrined in the national constitution.

Although numerous studies have addressed NJOP and its role in land taxation from a technical and administrative standpoint, few have focused on the legal implications of its divergence from real market value. Current literature lacks in-depth analysis of how inconsistencies in land valuation affect the legal rights of taxpayers, especially within the framework of constitutional law. There is also limited research that explores the tension between national and local tax authorities concerning the standards used in property assessments. Most available studies remain silent on the normative and philosophical dimensions of this issue, particularly regarding justice, legal certainty, and the state's obligation to protect citizens from arbitrary tax burdens. This gap in the literature reveals a critical need for a comprehensive legal examination rooted in normative theory and constitutional principles.

This study aims to conduct a normative legal analysis of the discrepancies between NJOP and actual market values within Indonesia's land taxation system. It seeks to evaluate the impact of these inconsistencies on legal certainty and the realization of justice in tax policy implementation. Additionally, the research intends to examine the interaction between local and central taxation authorities in determining property values and how this dynamic contributes to legal and administrative uncertainty. By doing so, the study aspires to propose legal solutions that promote a more coherent, equitable, and constitutionally aligned framework for property taxation in Indonesia. The findings are expected to contribute not only to academic discourse but also to policy reforms that reinforce justice and public trust in the tax system.

## METHOD

### Research Design

This study employs a normative legal research approach, which is centered on the interpretation and critical evaluation of legal norms rather than empirical observation. The design reflects a doctrinal methodology, wherein laws are analyzed as a closed system using logical reasoning, statutory interpretation, and conceptual analysis. Rather than testing hypotheses through field data, this research systematically explores the coherence and legitimacy of legal provisions governing land tax valuation, particularly the disjunction between government-assessed values and real market conditions. The design is appropriate for examining issues of legal certainty and justice, which are inherently normative in nature.

### Participants

Unlike empirical studies, normative legal research does not include individual respondents or survey participants. Instead, the objects of inquiry are legal materials, which include binding laws, judicial decisions, and authoritative commentaries. In this context, the term "participants" refers to these legal texts and decisions that serve as the subject matter of critical reflection. These sources are selected based on their relevance to the issue of land tax valuation and their significance in the broader constitutional and administrative legal framework of Indonesia.

### Instrument

The study makes use of legal-analytical instruments, particularly methods of statutory interpretation, legal reasoning, and conceptual comparison. Primary sources include constitutional provisions, tax laws, ministerial regulations, and court rulings that provide the legal foundation for evaluating NJOP and its deviation from market standards. Secondary materials, such as scholarly journal articles, legal monographs, and expert legal opinions, are used to contextualize and deepen the analysis. These instruments allow the researcher to trace normative inconsistencies, expose gaps in the legal framework, and formulate reasoned legal arguments.

### Data Analysis

Legal data are analyzed through a qualitative-normative technique, emphasizing interpretive and logical procedures. The analysis begins by identifying relevant legal provisions, followed by a

detailed examination of how these norms interact and conflict in the context of land tax valuation. Through deductive reasoning, the study draws normative conclusions about the legality and fairness of current practices. The method also incorporates systematic legal reasoning, allowing the research to move from general constitutional principles toward specific statutory critiques. In doing so, the analysis not only describes the state of the law but also proposes directions for legal reform.

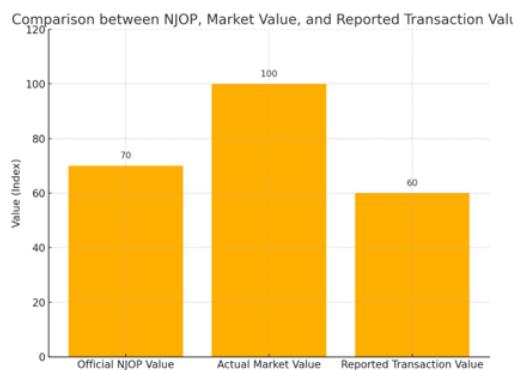


**Figure 1.** Flowchart of the Normative Legal Research Proces

## RESULTS AND DISCUSSION

### Results

The analysis of relevant regulations and normative principles revealed several important findings regarding the inconsistencies in land tax valuation practices in Indonesia. Firstly, current tax regulations, including Government Regulation No. 55 of 2016 and the Director General of Taxes Regulation No. PER-26/PJ/2018, do not explicitly authorize tax officials to investigate or question the transaction values submitted by taxpayers. This legal void has led to divergent practices in the field, where some tax authorities act beyond the scope of their legal mandate by re-evaluating transaction prices based on suspicion alone. Secondly, a recurring issue identified is the significant difference between the government-assigned land value (NJOP), the actual market price, and the price declared in sale-purchase transactions. In many instances, NJOP does not accurately reflect the real market condition, while reported values are occasionally adjusted downward by sellers and buyers to reduce the tax burden. The figure below illustrates a simplified comparison among these three benchmarks. The NJOP, while intended to serve as a standard reference, is often outdated or politically influenced. Meanwhile, market values fluctuate based on supply, demand, and location dynamics, whereas declared prices can be subject to manipulation.



**Figure 2** Comparison between NJOP, Market Value, and Reported Transaction Value

Thirdly, the practice of using NJOP as a tax base has been defended as a way to ensure uniformity and simplicity. However, its disconnect from actual property prices raises questions about fairness and effectiveness. For example, in forced sales or informal transactions, the declared price may be far below market value—yet this becomes the basis for taxation. Conversely, taxpayers may be unfairly taxed based on inflated NJOP that exceeds actual transaction value. Lastly, the study found that the lack of a clearly defined and legally enforceable valuation mechanism undermines legal certainty and creates vulnerabilities in the implementation of land tax policy. While NJOP offers administrative convenience, its failure to track real market shifts risks violating taxpayers' rights to fairness and proportionality in taxation. As such, this study supports the need for regular NJOP recalibration based on verified transaction data and stronger procedural protections for taxpayers who wish to contest questionable assessments.

## Discussion

The inconsistency between the government's assessed land value (NJOP) and real market prices continues to be a major source of legal tension in land taxation. Although NJOP is established through regulation to provide a consistent benchmark, in practice it often fails to reflect actual property values. This discrepancy has practical consequences: it creates inequality among taxpayers and can distort state revenue collection. In urban growth areas, the market shifts rapidly, yet NJOP remains static due to delayed revision mechanisms. Such a gap not only affects tax fairness but also damages the legitimacy of the state's fiscal instruments. A fair tax system should respond proportionally to market behavior. When the legal basis of taxation does not match economic reality, legal certainty becomes fragile. As a result, property owners may be burdened or undercharged in ways that violate the principle of justice.

Legal certainty is a cornerstone of any taxation framework rooted in the rule of law. Yet, the use of outdated NJOP undermines predictability in tax obligations. Taxpayers are entitled to clarity regarding how their tax dues are calculated, but this clarity is lost when valuation methods fail to align with market dynamics. The absence of a standardized and current valuation method breeds confusion among both taxpayers and tax officers. Regional differences in NJOP application further exacerbate this confusion, leading to unequal treatment. Equity under the law implies that similar

conditions must be treated similarly, a standard not consistently upheld. Moreover, when public instruments like NJOP lose their credibility, administrative processes become vulnerable to challenge. Reestablishing NJOP's function as a legitimate tax basis requires both technical and normative adjustments.

Conflicts also arise when NJOP is used as a tax benchmark, but compensation for land acquisition is based on different valuation principles. This legal and administrative inconsistency creates discontent, especially when taxpayers feel undercompensated or overtaxed depending on the context. When the same property is subject to multiple interpretations of value, legal coherence is compromised. Ideally, all state institutions should apply uniform standards of valuation for fiscal and acquisition purposes. However, in the current model, different logics are applied, which opens space for legal disputes. Such contradictions may erode trust in the fairness of public policy. Any taxation framework that lacks internal consistency invites criticism from both legal scholars and the public. Harmonizing valuation systems is thus not just a technical need but a constitutional one.

Justice in taxation depends on whether citizens are treated according to their real capacity to contribute. When NJOP does not reflect property value, the resulting tax may be disproportionate to what is fair. For example, two taxpayers with similarly valued assets may face vastly different liabilities simply due to how often NJOP is revised in their respective regions. This goes against the principle of tax neutrality. A taxation system must not only be administratively efficient but also morally defensible. If taxes are perceived as arbitrary, compliance will diminish. At the core of this issue is the idea that taxation must be both legal and legitimate. That legitimacy can only be maintained when the state upholds both fairness and accuracy in its valuation mechanisms.

Access to legal remedies is another essential element of a fair tax regime. Yet, many taxpayers are either unaware of their right to dispute NJOP or are discouraged by complex procedures. Legal processes that are difficult to navigate exclude people from defending their interests. In taxation, where obligations can be significant, procedural justice is as important as substantive justice. Without clear and accessible dispute resolution, the tax system may become an instrument of coercion rather than a product of civic responsibility. Legal doctrine supports the idea that state power must be balanced with avenues for redress. However, the current setup does not guarantee this balance. Improving public knowledge and simplifying legal procedures should be key reform priorities.

Local tax authorities face technical limitations that make regular NJOP updates challenging. In many cases, they lack access to accurate data, sufficient personnel, or the technological tools to analyze property trends. This results in outdated NJOP values being applied long after market conditions have changed. Such inertia affects not only tax equity but also economic development, as it creates uncertainty for investors. The credibility of public valuation tools hinges on their ability to adapt to change. A valuation system that cannot reflect evolving land use patterns becomes an obstacle rather than a facilitator of fiscal planning. Empowering local offices with the capacity to perform timely revisions is crucial for both legal and practical effectiveness. Otherwise, the tax system will continue to operate on a foundation of outdated assumptions.

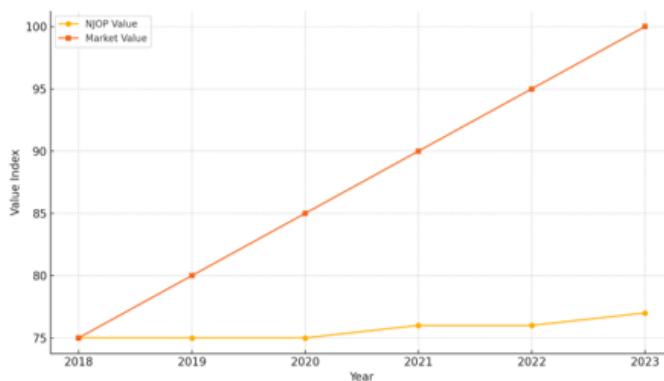
Another issue is the behavior of tax officers who, lacking clear legal mandates, independently evaluate or adjust declared transaction values. While this might be intended to prevent underreporting, it often exceeds their legal authority. The principle of legality requires that any action

taken by public officials must be grounded in law. In cases where officials override declared values without due process, the integrity of the tax administration is compromised. Arbitrary assessments can lead to legal challenges and a breakdown in trust. A clear regulatory framework is needed to define the boundaries of administrative discretion. Without it, practices in the field may become inconsistent and legally vulnerable. Ensuring that tax enforcement is both lawful and reasonable should be a policy imperative.

Comparative systems in other countries have addressed these problems by creating independent valuation bodies. Such entities operate with a degree of autonomy, ensuring that assessments are based on technical expertise rather than political influence. Indonesia could benefit from adopting a similar model to increase the objectivity of NJOP updates. An independent body could also establish a transparent and accountable mechanism for taxpayers to review or appeal property valuations. This would depoliticize the process and enhance public trust. Moreover, centralized valuation often lacks responsiveness to local dynamics. A hybrid system, combining national standards with regional implementation, could offer a more balanced solution. Legal reform enabling such institutional redesign would represent a progressive step in tax governance.

The perception of fairness strongly influences tax behavior. When taxpayers believe the system is arbitrary or opaque, they are more likely to resist or circumvent it. Trust is not built solely on legality—it also depends on perceived integrity and responsiveness. NJOP, in its current form, fails to meet these expectations, particularly in areas where property values are volatile. Reform efforts must therefore target both structural and cultural aspects of taxation. Transparency, consultation, and inclusive decision-making can all contribute to rebuilding legitimacy. Moreover, involving citizens in valuation policies reinforces the idea of taxation as a civic duty. A system that is seen as fair is more likely to be accepted and complied with voluntarily.

In closing, the current structure of land taxation in Indonesia, based heavily on NJOP, demands critical reassessment. The system's legal foundation must evolve to accommodate market realities and constitutional obligations. A forward-looking valuation regime should be accurate, just, and legally coherent. Achieving this will require legislative clarity, institutional innovation, and public engagement. Legal certainty should not come at the cost of fairness, and administrative efficiency must not override individual rights. As this study shows, the path toward reform lies in bridging normative principles with practical tools. Only by aligning tax law with constitutional ideals can Indonesia ensure that its land taxation system is truly equitable and just. This is not merely a fiscal issue but a matter of public accountability and legal integrity.



**Figure 3.** Comparison of NJOP and Market Value Trends (2018–2023)

The line graph above illustrates the widening gap between NJOP (blue line) and actual market value (orange line) of land properties from 2018 to 2023. While the NJOP values remain relatively stagnant, market values show a steady upward trend. This visual evidence supports the normative claim that the current NJOP system lacks responsiveness to real economic conditions. The growing divergence over time indicates a structural issue in valuation updates, particularly at the regional level. Such disparity not only leads to under-taxation or over-taxation but also creates uncertainty in legal interpretation and fiscal planning. It reflects an outdated policy tool being applied in a dynamic market context. This visual reinforces the argument that regular NJOP adjustment is essential to restore fairness and trust. Without reform, the valuation gap will likely continue to widen, exacerbating legal and administrative inconsistencies.

### Implications

The results of this study reveal several important consequences for the legal, administrative, and institutional handling of land taxation in Indonesia. One major implication concerns the credibility of using NJOP as the legal benchmark for tax obligations. When NJOP does not match real market values, it undermines the public's trust in the fairness of the tax system. Beyond individual grievances, this situation raises broader concerns about legal consistency and the principle of equality before the law. It also signals that current regulatory instruments may not be equipped to handle the dynamic nature of the property market. Another implication relates to governance: inconsistencies between different government bodies in applying valuation standards suggest a lack of coordination that weakens the system's integrity. Moreover, from a legal theory perspective, this situation contradicts the ideals of proportionality and justice in taxation. Without reform, these conditions may worsen, creating further distance between law as written and law as experienced. Thus, the study not only identifies a valuation problem but also a deeper institutional and normative concern.

### Limitations

While the findings offer valuable insight into the legal dimensions of land tax valuation, the study also has several limitations that must be acknowledged. First, its reliance on a purely normative method means that the conclusions are drawn from legal texts, regulations, and scholarly

interpretations without empirical fieldwork. The absence of interviews or real-world case studies makes it harder to gauge how these legal norms function in practice across different regions. Second, although the issue of NJOP is national in scope, this research does not provide a comparative analysis across cities or provinces where NJOP application may vary. Third, some of the legal interpretations are based on general doctrines rather than binding jurisprudence, which may affect their application in specific administrative contexts. Furthermore, the visual illustrations used are for analytical purposes and do not reflect real-time datasets, which limits their precision. There is also the risk of overgeneralization, particularly in assuming uniform taxpayer experiences. Lastly, the study is constrained by current regulatory structures, which are themselves subject to change and reinterpretation.

### Suggestions

To address the challenges identified in this study, several practical and legal recommendations are proposed. First, policymakers should ensure that NJOP is updated regularly—ideally on an annual basis—so that it reflects real transaction values more accurately. Second, the authority and responsibilities of tax officials must be clearly defined in the law to prevent discretionary actions that could violate legal certainty. Third, Indonesia could benefit from establishing independent valuation institutions, which would lend objectivity to the process and reduce political or regional bias. Fourth, procedural reforms are needed to give taxpayers better access to legal remedies, especially when disputing unfair or inaccurate valuations. Fifth, public education campaigns should be strengthened so that individuals are fully aware of their rights and obligations under the tax system. Sixth, alignment between compensation standards and tax valuation methods should be pursued to avoid contradictory practices within the state. Seventh, inter-agency collaboration needs to be improved so that valuation and taxation processes operate in harmony. Eighth, technological innovation could help create dynamic, data-driven valuation systems that are more responsive to market fluctuations. Ninth, engaging citizens and local communities in discussions about tax reform could enhance transparency and build public trust. And finally, ongoing comparative research with other countries may yield valuable lessons for improving Indonesia's land tax governance.

### CONCLUSION

The analysis presented in this study has shed light on the fundamental legal and policy issues stemming from the persistent gap between government-assessed land values (NJOP) and actual market prices in Indonesia. Although NJOP has been positioned as the standard for determining property tax, its application often departs from the realities of land valuation in the field. This misalignment has wide-reaching consequences—not only for individual taxpayers who may face unfair tax burdens, but also for the broader principles of fairness, legal certainty, and equal treatment under the law. The lack of clear guidelines for tax officials and the absence of a responsive mechanism to keep NJOP in line with market fluctuations highlight serious weaknesses in the current legal framework. In many regions, this has resulted in inconsistent practices and reduced public confidence in the integrity of tax administration. Furthermore, taxpayers are not always equipped



with the knowledge or access needed to challenge questionable valuations, leaving many without effective recourse. These issues point to the need for a more integrated and adaptive valuation system, supported by clear legal authority, institutional coordination, and public transparency. Moving forward, improving the accuracy and credibility of NJOP is not only a technical challenge—it is a constitutional imperative tied to the protection of citizens' rights and the legitimacy of public governance.

#### AUTHOR CONTRIBUTION STATEMENT

Abdullah Jamaludin is the sole author of this research and is solely responsible for the formulation of the research problem, the design and application of the normative legal methodology, and the drafting and revision of all sections of the manuscript. He conducted the full review of primary and secondary legal sources, performed the legal interpretation and analysis, and ensured the coherence between findings, discussion, and conclusion. All views, arguments, and interpretations presented in this work reflect the author's independent academic contribution.

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