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The Legal Responsibility of Notaries for Their Involvement in Price Mark-Up Practices in Land Acquisition Compensation

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ABSTRACT

The study purpose was This study aims to analyze the legal responsibility of notaries involved in price mark-up practices in land acquisition compensation, examining both juridical and practical aspects.

Materials and methods. This research employs a normative juridical approach, using statutory and doctrinal legal materials, combined with a case study analysis of land acquisition disputes involving notarial participation. Data were collected from laws, regulations, academic literature, and legal cases, then analyzed qualitatively to identify patterns of legal liability and compliance issues.

Results. Findings indicate that notaries who participate in price mark-up practices may be held civilly and administratively liable under the Notary Law, particularly when failing to act in accordance with their duties of accuracy, transparency, and legality. Case studies demonstrate that such practices often involve misrepresentation of land values, causing financial harm to landowners and potential conflicts with government acquisition standards. The research also highlights gaps in enforcement, emphasizing the need for stronger oversight and clearer procedural guidelines.

Conclusions. Notaries bear significant legal responsibility in land acquisition compensation, and their involvement in price mark-up practices constitutes a breach of professional and legal duties. Ensuring strict adherence to notarial obligations is essential to protect public trust, prevent exploitation, and uphold the integrity of land acquisition processes in Indonesia.

Keywords: Notary, Legal Responsibility, Land Acquisition, Price Mark-Up, Compensation

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INTRODUCTION

The procurement of land for public interest constitutes a crucial aspect of national development, as land serves as a vital element for societal life and the implementation of government programs. Article 18 of Law Number 5 of 1960 emphasizes that, for the common good, land rights may be revoked upon the provision of appropriate compensation in accordance with procedures stipulated by law. This provision is further reinforced by Law Number 2 of 2012 concerning Land Acquisition for Development in the Public Interest, along with its implementing regulation, Government Regulation Number 39 of 2023, which stipulates that land acquisition is an activity aimed at providing land by granting fair and adequate compensation to entitled parties.

In the land acquisition process, the relinquishment of land rights constitutes a critical stage that involves the notary as a public official authorized to draw up authentic deeds, including the Deed of Release of Rights as regulated under Article 15 paragraph (2)(f) of Law Number 2 of 2014. This authority places the notary in a strategic position to ensure that each legal procedure is carried out in accordance with the applicable provisions and does not result in any detriment to either the state or the public.

However, practical realities in the field indicate that the process of relinquishing land rights does not always proceed as it should. When the government provides compensation based on valuations deemed too low by certain parties, opportunities often arise for particular individuals to unlawfully inflate the price. In such circumstances, notaries who are expected to remain neutral and uphold their professional code of ethics may instead become involved in negotiating land prices and inflating compensation values. Such deviations not only have the potential to generate disputes but may also lead to criminal, civil, or administrative liability for the notary.

This phenomenon has been reflected in several court decisions that have obtained permanent legal force. For example, Supreme Court Decision Number 6057 K/Pid.Sus/2023 affirms that a Land Deed Official (PPAT) who interfered in deliberations concerning the increase of land prices was proven to have engaged in unlawful conduct. Similarly, the Semarang High Court Decision Number 12/PID.SUS-TPK/2023 demonstrates the involvement of a PPAT in negotiating land prices with the community. Likewise, Supreme Court Decision Number 987 K/Pid.Sus/2016 states that the PPAT was proven to have participated in land price negotiations and must be held accountable for such actions. Collectively, these decisions reveal a recurring pattern of violations, namely the involvement of officials who are mandated to perform administrative functions but instead participate in determining transactional values that fall outside their authority.

A number of previous studies have indeed discussed various aspects of land acquisition; however, their scope has generally remained limited to issues of land ownership, land registration, the effectiveness of land acquisition implementation, and consignment mechanisms. For example, Bindhy Ariendaro's (2015) study examines the legal status of cultivated land, [1] whereas Linggana Putri Lesmana's (2020) study highlights the legal protection afforded in the process of subdividing land rights.[2] Riski Yuni Wulandari's (2018) research shows that non-litigation mechanisms for resolving land acquisition disputes are often ineffective, prompting affected communities to pursue litigation in order to obtain fair compensation. Her study also emphasizes the need to revise Government Regulation Number 39 of 2023 and to enhance legal education for the public.[3]

Another study conducted by Reyza Yusuf (2023) found that electronic land registration under Government Regulation No. 18 of 2021 and Ministerial Regulation of ATR/BPN No. 3 of 2023 has a direct impact on land administration processes, as verified Land Deed Officials (PPAT) are required to upload documents and deeds electronically, the validity of which is ensured through electronic signatures and seals.[4]

Furthermore, Poppy Yulianti's (2018) study concludes that consignment remains an essential mechanism in resolving compensation issues in land acquisition, whether in cases of rejection of compensation values, the unknown whereabouts of entitled parties, or ownership disputes. Nevertheless, various challenges continue to arise in practice, including differing interpretations and procedural issues.[5] Nevertheless, none of these studies has specifically examined the liability of notaries when they become involved in the practice of inflating land prices in the compensation process for land acquisition, leaving a gap in the literature that requires further in-depth investigation.

Considering this research gap and the urgency of the issues emerging across various regions, this study is directed toward comprehensively examining the legal consequences for notaries who participate in the inflation of land prices in the land acquisition process, as well as the legal

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[1] Bindhy Ariendaro (2015) Tinjauan Yuridis Kepemilikan Tanah Garapan Ditinjau Dari Undang-Undang Pokok Agraria, Tesis, Universitas Pembangunan Nasional Veteran Jakarta. https://repository.upnvj.ac.id/5754/.

[2] Linggana Putri Lesmana, (2020) Perlindungan Hukum Bagi Pemohon Terhadap Proses Pemecahan Hak Atas Tanah Dihubungkan Dengan Peraturan Pemerintah Nomor 24 Tahun 1997 Tentang Pendaftaran Tanah. Thesis, Universitas Pasundan. https://repository.unpas.ac.id/51644/.

[3] Andrea Rahmadani, Yurisa Martanti, & Khoirul Anwar. (2025). Perlindungan Hukum terhadap Pemilik Tanah Terkait Sengketa Kompensasi yang Dibayar Tidak Sesuai dengan Luas Tanah Bagi Pembangunan Jalan Tol. *Jurnal Riset Rumpun Ilmu Sosial, Politik Dan Humaniora*, *5*(1), 274–296. https://doi.org/10.55606/jurrish.v5i1.6825.

[4] M. Reyza Yusuf, A., Kurniati, N., & Yunithawati Rukmana, Y. (2024). Pelaksanaan Pendaftaran Tanah Secara Elektronik Pada Badan Pertanahan Nasional Dan Pejabat Pembuat Akta Tanah. Acta Diurnal Jurnal Ilmu Hukum Kenotariatan, 7(2), 271 - 289. https://doi.org/10.23920/acta.v7i2.1900

[5] Poppy Yulianti (2018). Penggunaan Konsinyasi Untuk Penyelesaian Ganti Kerugian Dalam Pengadaan Tanah Untuk Kepentingan Umum Di Sumatera Barat (Doctoral Dissertation, Universitas Andalas).

responsibilities borne by notaries when they are proven to be involved in such practices. This formulation becomes the central focus of the present research, as it pertains to the integrity of the notarial profession, the principle of justice in land acquisition, and the protection of public rights and state interests.

Through a normative juridical analysis grounded in statutory regulations, legal doctrines, and court decisions, this study is expected to provide both theoretical and practical contributions to strengthening oversight mechanisms for public officials, preventing abuses of authority, and offering a deeper understanding of the boundaries of notarial liability in the land acquisition process for public interest.

METHOD

Study participants

This research employs a normative juridical approach and therefore does not involve human participants. The objects of analysis consist of legal materials, including statutory regulations, legal doctrines, scholarly literature, and court decisions relevant to land acquisition and notarial authority.

Study organization

The study was conducted as a library-based legal research using statute, case, analytical, and conceptual approaches. The sources examined include primary legal materials (statutes, the Criminal Code, and Presidential Regulations), secondary materials (journals, books, theses), and tertiary materials (legal dictionaries and encyclopedias). Data collection was carried out through the identification, inventory, and classification of legal documents to facilitate systematic analysis.

Statistical analysis

No statistical analysis was employed due to the normative nature of the study. The analysis was conducted qualitatively through legal interpretation (grammatical and systematic) and legal construction (analogy and rechtsverfijning) to address the issues concerning the legal consequences and responsibilities of notaries involved in price mark-up practices in land acquisition.

FINDING AND DISCUSSION

The Legal Responsibility of Notaries for Their Involvement in Inflating Compensation Values in Land Acquisition

The land acquisition process for public interest consists of four main stages: planning, preparation, implementation, and handover of results. At the planning stage, the agency requiring the land prepares a planning document that outlines the development objectives, location, land area, timeframe, and estimated land value as the basis for determining the project site. The preparation stage includes the inventory and identification of subjects and objects, such as rights holders, legal status of the land, buildings, and crops, accompanied by public outreach to reduce potential conflicts. The implementation stage is carried out through deliberations to determine the form and amount of compensation, which may take the form of money, replacement land, relocation, or other forms based on assessments conducted by an independent appraiser. If the entitled party does not agree with the compensation value, they may file an objection with the district court. The final stage, the handover of results, marks the transfer of land control to the user agency and the recording of changes in land rights in accordance with statutory provisions.[6]

With respect to the procedure for the relinquishment of land rights, the first step is to ensure that the legal subject who intends to relinquish the rights legitimately holds such rights over the land. This must be evidenced by a certificate of ownership or other registered land rights issued in the individual's name by the land office. If the land is not yet certified, ownership must be demonstrated through alternative proof such as girik, a land history statement, or other supporting documents establishing the ownership claim. This stage is crucial to guarantee the validity of the legal act undertaken and to prevent potential disputes in the future.

The procedure for the relinquishment of land rights must adhere to the provisions of Law Number 2 of 2012 concerning Land Acquisition for Development in the Public Interest. The law stipulates

[6] Pasal 3, peraturan Pemerintah Nomor 19 Tahun 2021 Tentang Penyelenggara Pengadaan Tanah bagi Pembangunan Untuk Kepentingan Umum.

that, prior to the relinquishment of land, the competent authority must conduct an identification and inventory of both the subjects and objects of the land. Thereafter, deliberations must be held with the landowner to determine a fair and adequate form and amount of compensation. Such compensation may take the form of monetary payment, replacement land, relocation, or other forms agreed upon by the parties.[7]

Supreme Court Decision Number 6057 K/Pid.Sus/2023 affirms that a notary/PPAT may be held criminally liable if proven to have abused their position in the land acquisition process. This case concerned the involvement of Hj. Linda Darlinah in the acquisition of land for a Green Open Space project in East Jakarta, which resulted in state losses amounting to approximately IDR 7.52 billion. At the cassation level, the Supreme Court imposed a heavier sentence, making this case an important precedent that the role of a notary is not merely administrative but also fiduciary in nature. Consequently, actions that legitimize illegal transactions may lead to criminal sanctions, fines, and obligations to compensate for state losses.

Another related case is the Paul Christian matter (as reflected in the decisions of the Semarang High Court and the Semarang District Court), which revealed schemes involving fictitious land procurement, manipulated budget disbursement, and inflated transactional values, resulting in state losses. These decisions underscore recurring patterns commonly found in land acquisition cases, including the absence of supporting documents such as the Owner's Estimate (HPS), the use of forged documents, the flow of cash funds to intermediaries, and weak internal verification and oversight mechanisms. In many instances, notaries and relevant officials are not merely passive but also play a role in facilitating or allowing processes that violate regulatory requirements to occur.

From the analysis of these decisions, several important findings emerge. First, the notary's role as the drafter of authentic deeds places them at a critical juncture that can determine the validity of a transaction; when a notary is negligent or participates in the misconduct, the impact directly affects public losses and the legitimacy of the acquisition process. Second, the evidentiary records indicate that price inflation is often carried out through collusion among procurement officials, intermediaries, and private parties, thereby requiring an enforcement approach that targets the entire network of misconduct rather than solely individual perpetrators. Third, these decisions underscore the necessity of imposing criminal and financial sanctions to restore state losses and to create a deterrent effect.

The policy implications that can be drawn point to an urgent need to strengthen internal oversight and accountability mechanisms within the land acquisition process. Practical recommendations include enhancing standards for document verification and appraisal, increasing transparency in the determination of the Owner's Estimate (HPS), conducting parallel audits by independent auditors, and reinforcing supervisory mechanisms over the notarial profession through capacity building, periodic inspections, and strict enforcement of the code of ethics. In addition, legal education for affected communities and capacity-building for land acquisition committees are equally important to reduce opportunities for price mark-ups and collusion.

Theoretically, these decisions reinforce the argument that legal protection of the public interest requires synergy between substantive regulations, administrative controls, and criminal law enforcement. For future research, it is recommended to conduct comparative studies on the effectiveness of administrative versus criminal sanctions in preventing the misuse of notarial authority, as well as policy evaluations of land acquisition mechanisms that integrate digital transparency and public participation as measures to mitigate corruption risks.

Analyzing the Legal Responsibility of Notaries for Their Involvement in Inflating Compensation Values in Land Acquisition

In this study, the researcher employs R. Soeroso's theory of Legal Consequences as an analytical framework to examine the legal implications for notaries who participate in the inflation of land prices in the land acquisition process. The legal consequences for notaries cannot be separated from the requirements for the validity of an agreement that must be fulfilled before a notary undertakes

[7] Undang-Undang Nomor 2 Tahun 2012 Tentang Pengadaan Tanah bagi Pembangunan untuk Kepentingan Umum.

any legal act. As stipulated in Article 1320, there are four essential elements: the consent of the parties (agreement), legal capacity, a specific object (object of the agreement), and a lawful cause.[8]
According to the Basic Agrarian Law (UUPA), state land refers to land that is directly controlled by the state and is not held under any specific land right. State land also does not include waqf land, customary (ulayat) land, nor does it constitute assets belonging to the state or regional governments.
The types of land rights in Indonesian agrarian law encompass several forms of legal authority granted to individuals and legal entities to utilize land in accordance with statutory regulations. These rights include the Right of Ownership (Hak Milik), which constitutes the strongest and most comprehensive form of land title; the Right of Cultivation (Hak Guna Usaha), namely the right to cultivate land for agricultural, plantation, or fisheries activities for a specified period; the Right to Build (Hak Guna Bangunan), which is the right to construct and own buildings on land not belonging to the holder; the Right of Use (Hak Pakai), the right to use and/or collect the benefits from land controlled by the state or owned by another party; and the Right of Lease (Hak Sewa), which grants the right to use land by paying rent to its owner. In addition, there are the Right to Clear Land (Hak Membuka Tanah) and the Right to Collect Forest Products (Hak Memungut Hasil Hutan), which are traditional rights related to the utilization of natural resources. Beyond these, other types of rights may be established through legislation, as well as temporary rights as referred to in Article 53, which are principally regulated to accommodate the evolving needs of agrarian law.[9]
Ownership rights constitute hereditary, strongest, and most comprehensive rights that an individual may hold over land, subject to the provisions of Article 6. Ownership rights may be transferred and conveyed to other persons.[10]
According to R. Soeroso, legal consequences are actions undertaken to obtain a desired outcome by the actor, which are regulated by law. In other words, legal consequences are the outcomes arising from a legal act. The forms of legal consequences consist of three types, namely:[11]
Ownership rights constitute hereditary, strongest, and fullest rights that an individual may hold over land, subject to the provisions of Article 6; and such ownership rights may be transferred and conveyed to other persons.[12]
According to R. Soeroso, legal consequences are the results or impacts arising from a legal act, namely an act carried out by an individual to obtain a specific outcome regulated by law. In other words, every legal act necessarily gives rise to certain legal consequences. These consequences may take the form of the creation, alteration, or termination of a legal condition; the emergence, modification, or dissolution of a legal relationship between two or more parties, each bearing rights and obligations; as well as the imposition of sanctions when the act committed is proven to be contrary to legal provisions.[13]
The application of the theory of legal consequences in relation to the legal implications for a Notary involved in the markup of land acquisition prices with reference to Supreme Court Decision Number 6057 K/Pid.Sus/2023 in conjunction with Jakarta High Court Decision Number 25/PID.SUS-TPK/2023/PT DKI, and Central Jakarta District Court Decision Number 87/Pid.Sus-TPK/2022/PN Jkt.Pst.[14]
The case of Hj. Linda Darlinah, S.H., M.Kn., as decided by the Supreme Court, serves as a concrete example of how a legal act may give rise to legal consequences as conceptualized by R. Soeroso. Linda, who served as a Notary and Land Deed Official (PPAT), was involved in a land acquisition process that resulted in state losses amounting to Rp 7.52 billion. The process involved a deliberate

[8] Pasal 1320 ,Kitab Undang-Undang Hukum Perdata.
[9] Undang-Undang Pokok Agraria Nomor 1 Tahun 1974 Tentang Perturan Dasar Pokok-Pokok Agraria Presiden Republik Indonesia.
[10] Pasal 20 ayat 1 dan 2 ,Undang-Undang Pokok Agraria Nomor 1 Tahun 1974 Tentang Perturan Dasar Pokok-Pokok Agraria Presiden Republik Indonesia.
[11] R. Soeroso, Pengantar Ilmu Hukum, Sinar Grafika, Bandung, 1992, p. 295.
[12] Pasal 20 ayat 1 dan 2 ,Undang-Undang Pokok Agraria Nomor 1 Tahun 1974 Tentang Perturan Dasar Pokok-Pokok Agraria Presiden Republik Indonesia.
[13] R. Soeroso, Pengantar Ilmu Hukum, Sinar Grafika, Bandung, 1992, p. 295.
[14] Mahkamah Agung, Putusan Mahkamah Agung Nomor: 6057 K/Pid.Sus/2023 jo Putusan Pengadilan Tinggi Jakarta Nomor: 25/PID.SUS-TPK/2023/PT. DKI. jo Putusan Pengadilan Negeri Jakarta Pusat Nomor: 87/Pid.Sus-TPK/2022/PN. Jkt.Pst.

price markup, whereby the price paid by the state significantly exceeded the actual value of the land. Her role was not limited to the administrative formalities of deed preparation; rather, she participated in a series of actions that enabled the inflation of the land price. This positioned her as a legal subject actively involved in conduct regulated and prohibited under criminal law.

According to R. Soeroso's theory of legal consequences, the notary's actions in the land acquisition case resulted in a fundamental alteration of the legal situation. Prior to the price manipulation, the ownership status and value of the land were in a lawful condition. However, after the intervention and the execution of the mark-up, a new legal situation emerged in the form of official documents that appeared valid but were materially defective because they contained manipulated values. This condition formed the basis for law enforcement authorities to conclude that a criminal act of corruption had occurred in the land acquisition process.

In addition to altering the legal situation, the act also affected the legal relationships among the parties. What was initially a straightforward relationship between the land seller, the state as the buyer, and the notary as a neutral public official transformed into an imbalanced one. The state suffered financial losses, the seller did not receive the payment amount stated in the deed, and certain parties obtained unlawful benefits. Consequently, the state acquired the right to claim compensation, while the notary incurred the legal obligation to be held accountable for her actions.

The third stage of legal consequences as described by R. Soeroso is also clearly evident, namely the imposition of sanctions resulting from unlawful conduct. The notary was sentenced to imprisonment, fined, and ordered to pay restitution in accordance with the Anti-Corruption Law, and may additionally be subjected to administrative sanctions by the Notary Honorary Council. Moreover, the notary faced social repercussions, including the loss of reputation and public trust. Thus, the violation that was initially intended to obtain financial gain ultimately resulted in criminal, civil, and administrative sanctions.

This case underscores that the office of a notary carries a significant responsibility in ensuring the material validity of legal documents. When a notary becomes involved in price mark-up practices, they not only violate professional ethics but also enter the realm of criminal conduct. Consequently, the full spectrum of legal consequences ranging from changes in the legal status, alterations in legal relationships, to the imposition of multiple sanctions becomes unavoidable.

Overall, the application of Soeroso's theory of legal consequences provides a comprehensive illustration of the implications arising from a notary's involvement in inflating land prices, as reflected in the Semarang High Court Decision No. 12/PID.SUS-TPK/2023/PT.SMG in conjunction with the Semarang District Court Decision No. 90/PID.SUS-TPK/2022/PN.SMG.[15] This case demonstrates that any deviation in the land acquisition process will generate a series of serious legal consequences for the officials involved, encompassing criminal, financial, and professional dimensions.

The Paul Christian case illustrates how the authority vested in a Notary/PPAT as a holder of public functions can be misused in the land acquisition process. Upon Paul's official appointment by Perum BULOG, a new legal situation emerged that positioned him as the party responsible for ensuring the legality of the entire process. However, he allowed an unauthorized third party to become involved in managing the transaction, thereby creating opportunities for price manipulation and resulting in state losses amounting to Rp4.99 billion.

His actions triggered the first legal consequence under R. Soeroso's theory, namely the alteration of the legal situation. A transaction that should have reflected a fair market price was transformed into a formally valid but materially defective transaction because the land value had been marked up. The second legal consequence also emerged, namely the alteration of the legal relationships among the parties. BULOG, which should have been the protected party, became the harmed party, while Paul, who initially held a neutral official position, became the party required to account for his actions before the court.

The third legal consequence is evident from the imposition of imprisonment, fines, and compensation payments against Paul by the Semarang High Court. In addition to criminal sanctions,

[15] Mahkamah Agung, Putusan Pengadilan Tinggi Semarang Nomor: 12/PID.SUS-TPK/2023/PT. SMG jo Putusan Pengadilan Negeri Kota Semarang Nomor: 90/PID.SUS-TPK/2022/PN. SMG.

he may also face administrative sanctions from the Notary Honorary Council as well as civil liability for the losses incurred. Thus, all elements of legal consequences as articulated by Soeroso emerged sequentially as a result of the Notary's involvement in the land price mark-up.

A similar pattern can also be observed in Supreme Court Decision Number 987 K/Pid.Sus/2016/2015 in conjunction with Bali High Court Decision Number 1/PID.SUS-TPK/2016/PT. DPS and Denpasar District Court Decision Number 25/Pid.Sus.TPK/2015/2012/PN. Dps.[16] This further reinforces that a Notary/PPAT who facilitates a price mark-up or engages in land purchases that do not follow proper procedures can be held criminally liable. The decision emphasizes that violations committed by legal professionals carry layered consequences criminal, civil, and administrative and serves as a warning that notaries bear significant legal responsibility in every land acquisition process.

The I Wayan Pageh case demonstrates a pattern of deviation similar to the two previous decisions, although the perpetrator was not a notary. As the Budget User Authority (KPA) in the land acquisition for the BP3TKI office in Denpasar, he had full authority to approve the land price and ensure that the procedure complied with regulations. However, he inflated the land price from IDR 4.5 billion to IDR 6.7 billion through document manipulation and disregarded the requirement to use an independent appraiser. The difference of IDR 2.2 billion was subsequently diverted to certain parties. This action violated the formal provisions of land acquisition and resulted in significant state losses, as evidenced in Supreme Court Decision Number 987 K/Pid.Sus/2016/2015 in conjunction with Bali High Court Decision Number 1/PID.SUS-TPK/2016/PT. DPS and Denpasar District Court Decision Number 25/Pid.Sus.TPK/2015/2012/PN. Dps.

Analyzed through R. Soeroso's theory of legal consequences, I Wayan Pageh's actions triggered the first legal consequence, namely the creation or alteration of the legal situation. Prior to the manipulation, the documents and land price were within a legally valid framework; after the manipulation, a new legal situation emerged in the form of a formally valid transaction that was materially defective because the price did not reflect the actual value. This erroneous legal condition served as the basis for the corruption criminal proceedings.

The second legal consequence, namely the alteration of legal relationships among legal subjects, is also clearly evident. The contractual relationship that should have functioned normally between the state and the landowner transformed into a contentious one. The state, which should have been the protected party, became the harmed party, while I Wayan Pageh shifted from being a budget-executing official to a legal subject required to account for his actions in court. The rights and obligations of the parties were also affected as a result of his conduct.

The third legal consequence is the imposition of sanctions arising from unlawful conduct. The Supreme Court sentenced I Wayan Pageh to imprisonment, fines, and restitution payments. In addition to criminal sanctions, there is the potential for administrative penalties, such as dismissal from his position as a civil servant, as well as civil liability to compensate for state losses. These sanctions constitute automatic consequences of violating primary norms prohibiting the unlawful enrichment of oneself or others.

Although I Wayan Pageh was not a notary, this case is relevant in the context of a notary's responsibility in land price mark-up practices. Any price manipulation in land acquisition almost always requires the legalization of official documents; if a notary is involved or allows such manipulation, a cumulative sequence of legal consequences including changes in the legal situation, alterations in legal relationships, and the imposition of criminal, civil, and administrative sanctions will ensue, as anticipated by Soeroso's theory of legal consequences.

Within the framework of Hans Kelsen's theory of Responsibility, these consequences become even clearer. According to Kelsen, legal responsibility is fundamentally a normative relationship between an unlawful act and the sanction prescribed by the legal norm.[17] In other words, once an individual commits an act prohibited by a primary norm, the secondary norm in the form of a sanction

[16] Mahkamah Agung, Putusan Mahkamah Agung Nomor: 987 K/Pid.Sus/2016/2015 jo Putusan Pengadilan Tinggi Bali Nomor: 1/PID.SUS-TPK/2016/PT. DPS jo Putusan Pengadilan Negeri Denpasar Nomor: 25/Pid.Sus.TPK/2015/2012/PN. Dps.

[17] Hans Kelsen, General Theory of Law and State, Harvard University Press, Cambridge, 1945, p. 63-67.

automatically applies. In the cases of I Wayan Pageh and notaries involved in land price mark-ups, the violation of this norm directly triggers legal responsibility in the form of criminal, administrative, and civil liability, in accordance with the normative structure established by positive law.

The application of Hans Kelsen's theory of responsibility can be clearly observed in Supreme Court Decision Number 6057 K/Pid.Sus/2023 in conjunction with Jakarta High Court Decision Number 25/PID.SUS-TPK/2023/PT. DKI and Central Jakarta District Court Decision Number 87/Pid.Sus-TPK/2022/PN. Jkt.Pst.[18] In this case, Hj. Linda Darlinah, serving as a Notary/PPAT, was proven to have abused her authority in the land acquisition process for the East Jakarta Green Open Space (RTH), resulting in state losses of IDR 7.52 billion. This violation constitutes a breach of a primary norm, namely the prohibition against abusing authority to the detriment of state finances. Since the primary norm was violated, the secondary norm in the form of criminal sanctions automatically applies according to Kelsen's legal framework. This is reflected in the Supreme Court's decision, which increased Linda's sentence to seven years of imprisonment, a fine of IDR 500 million, and an obligation to pay restitution. In addition to criminal sanctions, Linda's status as a notary also triggered administrative sanctions and potential civil claims, demonstrating that the violation of a single norm generates layered legal responsibility.

The application of the same theory is evident in the Semarang High Court Decision Number 12/PID.SUS-TPK/2023/PT. SMG in conjunction with the Semarang District Court Decision Number 90/PID.SUS-TPK/2022/PN. SMG.[19] This involved Notary/PPAT Paul Christian, who allowed an unauthorized third party to manage the land acquisition process, resulting in a price mark-up and state losses of IDR 4.99 billion. From Kelsen's perspective, Paul's actions constitute a direct violation of the primary norm prohibiting unlawful enrichment of oneself or others. This violation automatically activates the secondary norm in the form of imprisonment, fines, and restitution obligations. In addition, as a notary, Paul also faced potential administrative sanctions from the Notary Honorary Council, as well as civil liability to compensate for state losses. This pattern confirms that, under Kelsen's theory, legal responsibility is causal-normative rather than moral; once a norm is violated, sanctions apply regardless of the actor's motives.

A similar pattern is observed in Supreme Court Decision Number 987 K/Pid.Sus/2016/2015 in conjunction with Bali High Court Decision Number 1/PID.SUS-TPK/2016/PT. DPS and Denpasar District Court Decision Number 25/Pid.Sus.TPK/2015/2012/PN. Dps.[20] This case involved I Wayan Pageh, a civil servant who inflated the land price from IDR 4.5 billion to IDR 6.7 billion while disregarding the requirement for an independent appraisal. The violation met the elements of Article 2 paragraph (1) of the Anti-Corruption Law, leading the Supreme Court to impose imprisonment, fines, and restitution. Although I Wayan was not a notary, the pattern of legal responsibility remains relevant: the violation of a primary norm automatically activates the secondary norm in the form of criminal sanctions. In the context of the notary profession, if a similar violation occurs, criminal, civil, and administrative liabilities would simultaneously apply in accordance with the normative structure of positive law.

When these three decisions are analyzed comparatively, a consistent pattern emerges in accordance with Hans Kelsen's theory: when a notary or public official violates a primary norm prohibiting the unlawful enrichment of oneself or others, the secondary norm automatically activates in the form of criminal sanctions (imprisonment, fines, restitution), civil liability (compensation), and administrative sanctions (reprimand, temporary suspension, or removal from office). Kelsen emphasizes that the legal system operates through a causal-normative relationship rather than moral judgment. Therefore, a notary's involvement in land price mark-ups is not only regarded as an

[18] Mahkamah Agung, Putusan Mahkamah Agung Nomor: 6057 K/Pid.Sus/2023 jo Putusan Pengadilan Tinggi Jakarta Nomor: 25/PID.SUS-TPK/2023/PT. DKI. jo Putusan Pengadilan Negeri Jakarta Pusat Nomor: 87/Pid.Sus-TPK/2022/PN. Jkt.Pst.

[19] Mahkamah Agung, Putusan Pengadilan Tinggi Semarang Nomor: 12/PID.SUS-TPK/2023/PT. SMG jo Putusan Pengadilan Negeri Kota Semarang Nomor: 90/PID.SUS-TPK/2022/PN. SMG.

[20] Mahkamah Agung, Putusan Mahkamah Agung Nomor: 987 K/Pid.Sus/2016/2015 jo Putusan Pengadilan Tinggi Bali Nomor: 1/PID.SUS-TPK/2016/PT. DPS jo Putusan Pengadilan Negeri Denpasar Nomor: 25/Pid.Sus.TPK/2015/2012/PN. Dps.

ethical violation but also as a legal violation that automatically triggers definite, tiered, and unavoidable legal consequences.

Thus, Hans Kelsen's theory of responsibility serves as an appropriate analytical framework for explaining how and why notaries involved in land price mark-up practices face criminal, civil, and administrative liability simultaneously. In this study, Kelsen's theory is employed to demonstrate that any violation of positive legal norms by notaries in the land acquisition process will automatically trigger a series of sanctions, representing the application of secondary norms as prescribed within the legal system.

Hans Kelsen's theory of responsibility explains that legal responsibility is a normative consequence that arises when an individual violates a legal norm. In Kelsen's view, legal norms consist of primary norms, which contain commands or prohibitions, and secondary norms, which stipulate sanctions in the event that a primary norm is violated.[21] Kelsen emphasizes that responsibility is not related to moral considerations but arises purely because the legal system mandates the enforcement of sanctions once a norm is violated.

The application of Kelsen's theory is clearly evident in the case of Hj. Linda Darlinah, based on Supreme Court Decision Number 6057 K/Pid.Sus/2023 in conjunction with Jakarta High Court Decision Number 25/PID.SUS-TPK/2023/PT. DKI and Central Jakarta District Court Decision Number 87/Pid.Sus-TPK/2022/PN. Jkt.Pst. Linda, as a Notary/PPAT, was proven to have participated in the land price mark-up practice during the acquisition process, resulting in state losses of IDR 7.52 billion. This violation fulfilled the elements of abuse of authority, which constitutes a primary norm under the Anti-Corruption Law, thereby automatically triggering the secondary norm in the form of imprisonment, fines, and restitution obligations. This affirms Kelsen's view that sanctions are a definite normative consequence once a primary norm is violated.

The case of Paul Christian in Semarang High Court Decision Number 12/PID.SUS-TPK/2023/PT. SMG in conjunction with Semarang District Court Decision Number 90/PID.SUS-TPK/2022/PN. SMG demonstrates a nearly similar pattern.[22] As a Notary/PPAT appointed by BULOG to manage the land acquisition, Paul allowed an unauthorized third party to oversee the process, resulting in price manipulation that caused state losses of IDR 4.99 billion. From Kelsen's perspective, permitting circumstances that enable a mark-up still constitutes a violation of the primary norm. Consequently, the secondary norm in the form of imprisonment, fines, and restitution is logically imposed in accordance with the normative structure of the law.

The case of I Wayan Pageh in Supreme Court Decision Number 987 K/Pid.Sus/2016/2015 in conjunction with Bali High Court Decision Number 1/PID.SUS-TPK/2016/PT. DPS and Denpasar District Court Decision Number 25/Pid.Sus.TPK/2015/2012/PN. Dps also reflects Kelsen's legal logic.[23] I Wayan, as the Budget User Authority, increased the land price from IDR 4.5 billion to IDR 6.7 billion, resulting in state losses of IDR 2.2 billion. His actions violated the primary norm in the Anti-Corruption Law prohibiting unlawful enrichment of oneself or others to the detriment of the state. This violation activated the secondary norm in the form of imprisonment, fines, and restitution.

Although I Wayan was not a notary, the pattern of his case is relevant because land price manipulation almost always requires administrative legitimacy and formal documentation. If a notary were in a similar position or participated in endorsing flawed documents, they would face the same legal consequences: criminal sanctions under the secondary norms of the Anti-Corruption Law, civil liability in the form of restitution, and administrative sanctions under the secondary norms of the Notary Position Law. The application of these layered sanctions demonstrates how the legal system operates automatically in accordance with Kelsen's theory.

These three cases illustrate a general pattern in which violations of primary norms in land acquisition automatically trigger the application of secondary norms, encompassing criminal, civil,

[21] Hans Kelsen, General Theory of Law and State, Harvard University Press, Cambridge, 1945, p. 63-67.

[22] Pengadilan Tinggi, Putusan Pengadilan Tinggi Semarang Nomor: 12/PID.SUS-TPK/2023/PT. SMG jo Putusan Pengadilan Negeri Kota Semarang Nomor: 90/PID.SUS-TPK/2022/PN. SMG.

[23] Mahkamah Agung, Putusan Mahkamah Agung Nomor: 987 K/Pid.Sus/2016/2015 jo Putusan Pengadilan Tinggi Bali Nomor: 1/PID.SUS-TPK/2016/PT. DPS jo Putusan Pengadilan Negeri Denpasar Nomor: 25/Pid.Sus.TPK/2015/2012/PN. Dps.

and administrative sanctions. This aligns with Kelsen's view that the legal system is a coercive normative order: when a norm is violated, the sanction must be enforced regardless of the individual's personal motives. Therefore, for notaries, involvement in land price mark-ups constitutes a violation that inevitably generates a series of legal sanctions.

In this study, R. Soeroso's theory of Legal Consequences is also employed to strengthen the analysis. According to Soeroso, legal consequences are the outcomes of a legal act that result in changes to the legal status, legal relationships, or the imposition of sanctions if the act contravenes applicable provisions.[24] This theory helps explain how a notary's actions in price mark-ups not only trigger sanctions but also alter the legal status and legal relationships within land acquisition transactions.

The application of the theory of legal consequences concerning the legal responsibility of notaries for their involvement in land price mark-ups in land acquisition, as reflected in Supreme Court Decision Number 6057 K/Pid.Sus/2023 in conjunction with Jakarta High Court Decision Number 25/PID.SUS-TPK/2023/PT. DKI and Central Jakarta District Court Decision Number 87/Pid.Sus-TPK/2022/PN. Jkt.Pst.[25]

The case of Hj. Linda Darlinah, S.H., M.Kn., serves as a concrete example of how a notary can incur severe legal liability when involved in land price mark-up practices in state land acquisition. In this case, Linda acted as both a notary and a Land Deed Official (PPAT), holding formal authority to prepare sale and purchase deeds and documents related to the transfer of land rights. This position imposed a legal obligation on her to ensure that all transactions were conducted in accordance with proper procedures, that the prices recorded reflected accurate market valuations or independent appraisals, and that no party especially the state suffered losses. However, based on the facts revealed in court, Linda actively participated in the land acquisition process in which the land price was manipulated, resulting in state financial losses amounting to IDR 7.52 billion.

From the perspective of R. Soeroso's theory of legal consequences, the series of actions undertaken by Linda triggered all three forms of legal consequences simultaneously. The first legal consequence is the creation or alteration of a legal state. Prior to the price manipulation, the applicable legal state consisted of the land's market value being fair, the acquisition process following proper procedures, and official documents accurately reflecting the facts. After Linda participated in the mark-up, this legal state transformed into a transaction that was formally valid because it was documented in an official deed, but materially flawed as the recorded value did not reflect reality. This change is not merely administrative; it constitutes a fundamental alteration of the legal status of the object and the documents, which will later serve as evidence in legal proceedings. Within Soeroso's theoretical framework, this represents a pure legal consequence of a legal act performed deliberately, even if it contravenes prevailing legal norms.

The second legal consequence that arises is the creation or alteration of the legal relationships among the parties. Initially, the legal relationship between the land seller and the state (through the acquisition agency) was a standard sale and purchase arrangement, with the Notary acting as a neutral official mediating between the two parties. In this relationship, the seller had the right to receive full payment from the state according to the agreed value, while the state had the obligation to pay and acquire rights to the land. The Notary's duty was to ensure that all rights and obligations of the parties remained balanced. However, following the mark-up, this legal relationship was fundamentally altered. The state became the aggrieved party by paying more than the fair market price, the seller did not receive the full amount paid by the state, and Linda became the party legally accountable for her actions, both criminally, civilly, and administratively. The previously harmonious relationship transformed into one fraught with disputes and legal claims.

Furthermore, the third legal consequence is the imposition of sanctions arising from unlawful acts. The primary norm prohibiting the abuse of authority to enrich oneself or another party unlawfully (Article 3 of the Corruption Eradication Law) was violated, thereby triggering the automatic

[24] R. Soeroso, Pengantar Ilmu Hukum, Sinar Grafika, Bandung, 1992, p. 295.

[25] Mahkamah Agung, Putusan Mahkamah Agung Nomor: 6057 K/Pid.Sus/2023 jo Putusan Pengadilan Tinggi Jakarta Nomor: 25/PID.SUS-TPK/2023/PT. DKI. jo Putusan Pengadilan Negeri Jakarta Pusat Nomor: 87/Pid.Sus-TPK/2022/PN. Jkt.Pst.

application of secondary norms in the form of criminal sanctions. In the Supreme Court ruling, Linda was sentenced to seven years of imprisonment, fined IDR 500 million, and ordered to pay restitution equivalent to the state's financial loss. This constitutes a criminal sanction directly arising from her actions. In addition, administrative sanctions under the Notary Position Law may be imposed, whereby the Notary Honorary Council can enforce temporary or permanent suspension. Moreover, Linda may also face civil liability to compensate for the losses incurred, either by the state or by the aggrieved land seller.

From the perspective of legal responsibility for Notaries, this case underscores that the position of a Notary carries multilayered obligations. A Notary is a public official entrusted by the state to ensure the legality and authenticity of every transaction. This duty is not merely administrative but also substantive: to verify the material accuracy of the deed's content. In practice, when a Notary is involved in price mark-ups, they not only violate ethical and administrative obligations but also breach criminal norms. In other words, they bear legal consequences across three domains simultaneously criminal, civil, and administrative.

All these legal consequences are immediate and automatic. Changes in the legal status and legal relationships occur at the moment the act is committed; sanctions arise as soon as it is proven that a norm has been violated. There is no room to evade responsibility based on moral considerations or good intentions, because the law operates according to the fact of the violation and the resulting consequences, not on the subjective motives of the actor.

The Linda case also demonstrates that a Notary holds a strategic position in a mark-up scheme. Without the involvement of the Notary, it would be extremely difficult for parties intending to manipulate prices to produce legally valid official documents. Therefore, the Notary's involvement not only facilitates the violation but also strengthens the evidentiary elements in court. In this context, the Notary's legal responsibility is substantial, and the risks faced are significant. From the perspective of the legal consequences theory, all these risks are logical and normative outcomes already prescribed within the positive legal system.

The application of the legal consequences theory regarding the legal responsibility of Notaries for their involvement in land price mark-ups in land acquisition, as reflected in the Semarang High Court Decision No. 12/PID.SUS-TPK/2023/PT. SMG in conjunction with the Semarang District Court Decision No. 90/PID.SUS-TPK/2022/PN. SMG.[26]

The Paul Christian case is a clear example of how a Notary/PPAT can become entangled in complex legal consequences when failing to properly perform their role in state land acquisition transactions. Paul was appointed by Perum BULOG to manage all legal aspects of land acquisition in Mayahan Village, Grobogan Regency, Central Java. This appointment constitutes a legal act that created a new legal condition, whereby Paul officially became a public official authorized and obligated to oversee the legality of the land acquisition process. According to R. Soeroso's theory of legal consequences, this represents the initial form of a legal consequence the legitimate emergence of formal status and authority based on statutory law.

However, the trial facts indicate that Paul did not perform this function as required. He allowed a third party without formal authority to participate in managing the land acquisition process. This leeway given to the third party created opportunities for price manipulation (mark-up), causing the land price, which should have been fair, to increase disproportionately and resulting in a state loss of IDR 4.99 billion. This change triggered the first legal consequence described by Soeroso: the alteration of the legal situation. Prior to the violation, the legal condition reflected a legitimate transaction at a fair market price; after the violation, the legal situation transformed into a materially flawed transaction, although formally supported by legally valid official documents.

Furthermore, the second legal consequence occurred, namely the alteration of the legal relationships between the parties. Initially, the legal relationship between the land seller and Perum BULOG, with the Notary acting as a neutral party, was a standard sales transaction governed by civil law and protected by official administrative procedures. However, after the mark-up took place, this relationship became legally contested. Perum BULOG, which originally held the position of a

[26] Pengadilan Tinggi, Putusan Pengadilan Tinggi Semarang Nomor: 12/PID.SUS-TPK/2023/PT. SMG jo Putusan Pengadilan Negeri Kota Semarang Nomor: 90/PID.SUS-TPK/2022/PN. SMG.

protected purchaser, became the aggrieved party with the right to claim compensation. Conversely, Paul Christian, who initially served as the guardian of legal compliance and executor of official duties, transformed into a legal subject obliged to account for his actions before the criminal court.

The unlawful actions committed by Paul resulted in the third legal consequence according to Soeroso's theory, namely the imposition of sanctions. The primary norm stipulated in Article 3 of the Indonesian Anti-Corruption Law (UU Tipikor), which prohibits the abuse of authority to enrich oneself or others, was violated. Consequently, the secondary norm prescribing criminal sanctions automatically applies. In the Semarang High Court ruling, Paul was sentenced to imprisonment, fined, and required to pay restitution equivalent to the state's loss. Beyond criminal sanctions, Paul also faced potential administrative sanctions from the Notary Honorary Council, including reprimands, temporary suspension, or permanent removal. Furthermore, from a civil law perspective, the state or aggrieved parties could file separate claims for compensation against him.

From the perspective of legal responsibility for Notaries, this case is highly relevant as an important lesson. A Notary is not only obliged to formalize the parties' agreements into an authentic deed but also bears the responsibility to ensure that no legal violations occur in the transactions they facilitate. In the context of land acquisition by government agencies, this duty becomes even more significant as it involves the use of state funds. Failure or negligence on the part of the Notary in ensuring the legality and fairness of the price may result in allegations of complicity or assistance in committing corruption offenses.

The Paul case demonstrates that the involvement of a Notary in the mark-up of land prices, whether through active conduct or passive acquiescence, sequentially triggers the three forms of legal consequences according to Soeroso: a change in the legal state (official documents recording manipulated prices), a change in legal relationships (parties who were previously not in dispute now facing each other in court), and the emergence of sanctions (criminal, civil, and administrative). Within this framework, there is no safe excuse for a Notary claiming to merely follow 'orders' or merely 'facilitate' the transaction. The law regards the role of the Notary as a guardian of legality with an active duty to prevent violations.

Legal consequences are inevitable when a legal act is carried out in violation of the applicable regulations. Paul Christian's act of allowing unauthorized parties to participate in the land procurement process was not merely a procedural breach but a legal act that triggered layered juridical consequences. For the Notary profession, this serves as a reminder that any violation of the principles of due diligence and integrity will invariably result in unavoidable legal consequences.

The application of the theory of legal consequences regarding the legal responsibility of Notaries for involvement in land price mark-ups in land procurement, as reflected in the Supreme Court Decision Number: 987 K/Pid.Sus/2016/2015, in conjunction with the Bali High Court Decision Number: 1/PID.SUS-TPK/2016/PT. DPS, and the Denpasar District Court Decision Number: 25/Pid.Sus.TPK/2015/2012/PN. Dps.[27]

The case of I Wayan Pageh illustrates how actions involving the manipulation of land prices in the procurement of state assets can trigger extensive legal consequences, even when the perpetrator is not a Notary. I Wayan Pageh, a Civil Servant serving as the Budget User Authority (KPA) at BNP2TKI, had the authority to manage and approve the purchase of land for the construction of the BP3TKI Denpasar office in 2013. In this process, the actual land price of approximately IDR 4.5 billion was manipulated to IDR 6.7 billion. The difference of IDR 2.2 billion was not fully received by the landowner but was diverted to certain parties through a scheme involving document manipulation and violations of the provisions regarding the use of independent appraisal services.

According to R. Soeroso's Theory of Legal Consequences, I Wayan Pageh's actions clearly triggered all three forms of legal consequences. The first legal consequence is the creation or alteration of a legal state. Prior to the violation, the legal state reflected a legitimate land procurement transaction: prices based on market value, processes in accordance with statutory provisions, and official documents accurately reflecting the facts. However, after the price manipulation, the legal state

[27] Mahkamah Agung, Putusan Mahkamah Agung Nomor: 987 K/Pid.Sus/2016/2015 jo Putusan Pengadilan Tinggi Bali Nomor: 1/PID.SUS-TPK/2016/PT. DPS jo Putusan Pengadilan Negeri Denpasar Nomor: 25/Pid.Sus.TPK/2015/2012/PN. Dps.

changed significantly. Formally, the land purchase documents remained valid under administrative law, but materially they were defective because they contained inflated prices. This alteration of the legal state is not merely a matter of figures but concerns the legitimacy of the entire procurement process, which subsequently forms the basis for scrutiny by law enforcement authorities.

The second legal consequence is the creation or alteration of legal relationships between legal subjects. Initially, the legal relationship existed between the state as the buyer and the landowner as the seller, with the Budget User Authority (KPA) acting as the state's representative to ensure that the transaction proceeded in accordance with the law. This relationship was legal and mutually beneficial. After the price manipulation occurred, the relationship transformed into one marked by conflict: the state suffered losses, the landowner did not receive the actual price paid by the state, and I Wayan became a party facing the state in legal proceedings. Rights and obligations also shifted: the state now has the right to claim restitution, while I Wayan has the obligation to return the funds and be held accountable for his actions in court.

The third legal consequence is the imposition of sanctions due to the unlawful act. In the Supreme Court's cassation decision, I Wayan Pageh was sentenced to imprisonment, fined, and obliged to pay restitution equivalent to the state's losses. This represents the application of secondary norms, which automatically take effect once the primary norm prohibiting self-enrichment or enrichment of others through unlawful means is violated. In addition to criminal sanctions, there are administrative sanctions, including dismissal from his position as a civil servant, and potential civil liability through claims for damages.

Although I Wayan was not a Notary, the relevance of this case to the legal responsibility of Notaries in land price mark-ups is clear. In practice, price manipulation cannot proceed smoothly without legally valid supporting documents. This is where a Notary or PPAT often becomes a party that, whether intentionally or unintentionally, provides formal legitimacy to the manipulated price. If a Notary occupies a similar position or assists in the manipulation process, they will face the same legal consequences: changes in legal status (official documents recording incorrect prices), changes in legal relationships (from facilitator to a party being sued or held liable), and the imposition of sanctions (criminal, civil, and administrative).

The land acquisition process conducted by government agencies or state-owned legal entities for public development purposes involves determining the land to be purchased along with its estimated price based on market value or official appraisal. However, in practice, the agreed price recorded in official documents is often significantly higher than the actual value. The price difference is not fully received by the landowner but is largely diverted to parties involved in the acquisition process, including public officials and those responsible for notarizing deeds or managing the administrative aspects of the transaction.

The actor occupies the position of a public official authorized to draft authentic deeds for land sale and purchase transactions while ensuring that the data recorded correspond to the actual conditions. However, the official documents produced contained manipulated transaction values, making them formally valid but materially incorrect. The individual holding the position of Notary received an official appointment from the land-buying agency to manage all legal aspects of the transaction. Despite having full authority, the Notary allowed a third party without official authorization to handle the land purchase process. This permissiveness created the opportunity for price mark-ups, resulting in state financial losses.

From the perspective of mens rea, this indicates the presence of a mental element of fault. Mens rea refers to the state of mind of the actor when committing an unlawful act, typically encompassing knowledge, intent, or gross negligence regarding the consequences of their actions. Signing a deed with a transaction value that had been marked-up demonstrates awareness that the stated value did not reflect reality, thereby showing consciousness that the act violated the law. Allowing an unauthorized party to manage the land acquisition process indicates a form of dolus eventualis, in which the actor recognized the potential for state losses but still permitted it to occur. Furthermore, approving a price that exceeded the market value without an official appraisal mechanism demonstrates intent to benefit certain parties while harming the state.

The actions of the perpetrators are not merely ordinary administrative negligence but involve a certain degree of intent. In both cases, the form of mens rea that arises can be categorized as dolus directus (direct intent), as the actors consciously created or authorized documents whose contents had been manipulated for specific purposes.

The perpetrators held strategic positions that enabled them to prevent state losses, yet they chose to commit or allow the occurrence of land price mark-ups. This mens rea, in the form of knowledge and intent, serves as a crucial basis for legal proof, because without deliberate intent or acceptance of risk, the elements of corruption would not be fulfilled. The fact that the price manipulation was recorded in documents that were formally valid but materially incorrect further strengthens the evidence of a deliberate intention to alter the facts for the benefit of certain parties.

CONCLUSIONS

A notary who participates in the practice of price mark-up or artificially increasing land value in the land acquisition process incurs significant legal consequences. When a notary executes a Deed of Release of Rights, the act gives rise to a legal relationship between the government and the community as the transacting parties. However, the notary's involvement in inflating the land price alters this legal relationship, as the notary who should remain neutral assumes a position that contributes to the state's financial loss. Such involvement may also result in the invalidation of the legal status of the deed, as the document may be deemed to fail to meet the objective or subjective requirements of an authentic deed. The resulting legal consequences may include criminal sanctions such as imprisonment, fines, or compensation orders, as well as civil liability in the form of damages to parties who suffered losses. Additionally, administrative sanctions may be imposed on the notary, ranging from temporary suspension to permanent dismissal from office, if it is proven that the notary has violated the limits of professional authority.

The notary's responsibility in such cases demonstrates a violation of Article 16 of Law Number 30 of 2004 concerning the Office of the Notary, as amended by Law Number 2 of 2014. This provision requires notaries to perform their duties honestly, carefully, independently, impartially, and in the best interest of the parties involved in any legal act. Notaries are also obligated to provide services in accordance with statutory regulations and maintain the confidentiality of the contents of deeds and any information obtained during their preparation. When a notary engages in inflating land prices for personal benefit, such conduct constitutes an unlawful act that contradicts the principles of integrity, neutrality, and professionalism inherent in the notarial office. Therefore, a notary involved in land price mark-up practices bears not only criminal, civil, and administrative responsibility but also violates the professional code of ethics that forms the foundation of public trust and legitimacy in the notarial profession.

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