



## **RECONSTRUCTION OF URBAN UNDERGROUND LAND ARRANGEMENT FROM THE PERSPECTIVE OF SPATIAL JUSTICE AND REGIONAL AUTONOMY IN SAMARINDA CITY**

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### **Abstract**

The increasing phenomenon of urban idle land in Samarinda City has become a crucial issue, triggered by the acceleration of urbanization and its strategic role as a buffer zone for the Indonesian Capital City (IKN). The existence of idle land indicates the suboptimal utilization of urban space and gives rise to issues of spatial inequality, land ownership speculation, environmental degradation, and the loss of regional economic potential. On the other hand, the regulation of abandoned land in the national legal system is still centralized under the authority of the Ministry of ATR/BPN, thus unable to accommodate the control of urban idle land by local governments. This study aims to analyze the causes of the inadequacy of the current regulatory design of the Samarinda City Government's authority in regulating idle land in order to realize spatial justice. Furthermore, this study proposes a design for reconstructing local government authority in regulating urban idle land that is in line with the principles of the Rule of Law and the Regional Autonomy framework. This study uses a normative juridical method with a legislative, conceptual, and comparative approach. The results of the study indicate a lack of clarity in the norms of authority between the central and regional governments and the absence of specific regulations regarding idle land in the Samarinda City Regional Regulation on the Spatial Plan (RTRW). To address these issues, it is recommended to establish a Regional Regulation that comprehensively regulates the operational definition of idle land, effective monitoring mechanisms, economic disincentive instruments for owners, and strict administrative sanctions, in order to realize the productive use of urban land and the principle of social justice.

**Keywords :** *Land Sleep Urban , Social Function of Land Rights, Regional Autonomy, Spatial Planning, Social Justice.*

### **INTRODUCTION**

Samarinda City is currently undergoing a massive spatial transformation. Its strategic position as the main buffer zone for the Indonesian Capital City (IKN) has triggered accelerated urbanization, a demographic surge, and an inevitable intensification of land conversion (Samarinda City Government, 2021: II-12). Amidst this whirlwind of growth, the orientation of urban spatial planning is required to go beyond simply pursuing physical economic growth, but must also be grounded in the pillars of Social Justice as mandated by the state philosophy and the constitution. This concept of justice in the agrarian realm is explicitly embodied in Article 6 of Law Number 5 of 1960 concerning Basic Agrarian Regulations (UUPA), which states that all land rights have a social function. Land ownership must not override the interests of the general public for the private benefit of the rights holder. However, the facts on the ground actually show the opposite, with the mushrooming phenomenon of urban idle land (land) that is abandoned and unproductive. Samarinda City spatial planning inspection shows an irony, especially related to Green Open Space (RTH). The latest data (Siswanto et al., 2025) shows that the total RTH has reached 26,265.33 hectares, which is quantitatively heard adequate. However, the analysis deep to ownership reveal different reality: of the total, 25,556.31 hectares mastered as a private green open space, leaving only 709.02 hectares for Public Green Open Space. Situation this, where the majority room green concentrated on ownership individual or corporate, in inherent create problem in matter accessibility and equity benefit room public for public wide . .

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The dominance of idle land, tied to private rights, has triggered social justice issues and violated the principles of spatial justice. This inequality has led to the marginalization of urban residents' rights, particularly in accessing healthy and inclusive public spaces. When urban space is dominated by vacant land locked by speculative practices, land prices in the city center soar beyond the purchasing power of the lower-middle class. This results in a gradual displacement of space, with local residents pushed to the outskirts of the city with minimal amenities, increasing the cost of living and expanding new slum areas. Furthermore, the accumulation of poorly managed urban idle land directly contributes to environmental degradation, such as increased vulnerability to annual flooding and the loss of the region's productive economic potential. This spatial disparity reflects the breakdown in the balance between fulfilling the human right to adequate space and protecting private property rights.

The phenomenon of urban land neglect clearly contradicts the principle of legal utility (utilitarianism). From the perspective of legal sociology, as classified by Ahmad Ali, the focus of legal objectives should be placed on the aspect of utility, going beyond mere dogmatic legal certainty or philosophical justice (Purwanto, 2024). Law is required to be a pragmatic and flexible policy instrument, where social benefits must be prioritized when regulatory formalities actually hinder societal progress (Afdhali & Syahuri, 2023). When spatial planning regulations silence speculative practices that lock hectares of productive land into idle land, the law has lost its utilitarian character. This failure not only legitimizes distributive injustice over limited agrarian resources but also reduces urban space to merely an arena for economic contestation that marginalizes human values.

Ironically, this philosophical dysfunction is exacerbated by structural legal obstacles. From a legal dogmatic perspective, efforts to regulate idle land are currently hampered by highly centralized governance. Based on Government Regulation Number 48 of 2025, the authority to supervise, assess, and execute abandoned land falls under the absolute domain of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN). This monopoly of authority has created a vacuum of operational control at the regional level. As a result, the Samarinda City Government, as the authority directly confronted with the social, ecological, and economic impacts of idle land, lacks independent and responsive legal instruments to take preventive or repressive action against negligent land rights holders.

This centralization is further complicated by the vague norms in Samarinda City Regional Regulation No. 7 of 2023 concerning Regional Spatial Planning (RTRW). This regional regulation remains stuck in macro-level zoning regulations and fails to specifically control unproductive land ownership. This lack of instruments cripples the city government's coercive power, a situation that philosophically contradicts the essence of regional autonomy. Decentralization, in principle, is designed to provide adequate discretion for local governments to create responsive local regulations to address issues within their respective regions (Manan, 2002).

To break the regulatory deadlock and restore harmony in spatial planning, the reconstruction of urban idle land management in Samarinda is an absolute normative urgency. A special Regional Regulation instrument is needed that can progressively integrate land law aspects with spatial planning control. This regulation must clearly define the limiting criteria for idle land, a digital-based monitoring system, the imposition of economic disincentives (such as progressive taxes or land abandonment fees), and binding administrative sanctions. This new policy formulation is ultimately aimed at restoring the spirit of regional autonomy while simultaneously re-actualizing the social function of land rights to realize productive, sustainable, and socially just use of urban space for all citizens.

Based on the series of philosophical, empirical, theoretical, and legal issues mentioned above, this study specifically aims to analyze in depth why the current design of the Samarinda City Government's authority regulations is insufficient in regulating idle land to achieve spatial justice. Furthermore, this study also aims to formulate a design for reconstructing local government authority in regulating idle urban land that aligns with the principles of the Rule of Law within the framework of Regional Autonomy.

## RESEARCH METHODS

This research is a normative legal research that places law as a complete system of norms (Marzuki, 2017:35). The main focus is directed at the inventory and analysis of primary legal materials, which include the Basic Agrarian Law, regulations related to regional autonomy, and the Samarinda City Regional Regulation on spatial planning. These legal materials are examined through grammatical and systematic interpretation to identify the limits of regional authority and the gaps in norms (Mertokusumo, 2014) in controlling urban idle land. To sharpen the analytical knife, this study is supported by secondary legal materials in the form of legal dogmatic literature, spatial justice doctrine, and legal utility theory that function to uncover *the normative gap* between centralistic legal design and the urgency of protecting urban space. To address these issues, this research employed three primary approaches: a legislative approach, a conceptual approach, and a comparative approach (Ibrahim, 2013). The conceptual approach was specifically used to argue for the need for economic disincentive instruments, such as progressive taxes, as a

concrete manifestation of the social function of land rights. The integration of these three approaches was designed to provide a systematic and comprehensive scientific foundation, leading to the development of a proposed reconstruction of local regulations that foster spatial justice for the spatial planning of Samarinda City.

## **RESULTS AND DISCUSSION**

### **Analysis Weakness Positive Legal Regulations Land Sleep Urbanization in Samarinda City : Overview Factual and Identification Land Sleep Urban in Samarinda Spatial Planning Vortex**

Samarinda City is currently navigating a crucial geopolitical and geoeconomic transformation, in line with its mandate as the primary support for the Indonesian Capital City (IKN). The ever-growing demand for urban living space demands equitable management for all its residents. However, behind the pressing need for space, land governance and spatial planning in Samarinda are facing an ironic reality: the widespread phenomenon of urban idle land. The existence of this dead land should not be viewed merely as a matter of visual aesthetics or a mere urban irregularity, but has transformed into a deep structural pathology that is eroding the local agrarian legal system.

To understand this positive legal imbalance, the investigation must begin by looking directly at the empirical spatial reality on the ground. Through the lens of satellite imagery analysis and the latest spatial mapping, a striking anomaly in the control of Green Open Space (RTH) in Samarinda City has been revealed. On paper, this city has a vast green expanse, reaching 26,265.33 hectares. However, when the ownership structure is dissected, a disparity appears that disturbs the sense of justice: Public RTH that is freely accessible to the public remains only 709.02 hectares, while Private RTH absolutely controls 25,556.31 hectares (Siswanto, 2025). This massive inequality, where Private RTH controls almost 97% of the existing green space, is undeniable empirical evidence of the high control of land expanses by private parties, corporate legal entities, and individuals, which is deliberately allowed to continue without generating productive benefits for the public. Armed with formal legality in the form of Ownership Rights certificates, Building Use Rights (HGB), and former mining concessions, this strategic stretch of land is tightly locked away from social reach, crippling the true social function of the land in order to await financial gain from speculation about future price increases.

Conceptually, the existence of 25,556.31 hectares of passive private land is the antithesis of the principle of Spatial Justice proposed by David Harvey. Spatial justice demands that the distribution and utilization of space be oriented towards its utility value for society, not merely as an instrument for the accumulation of wealth based on exchange value by a handful of elite capitalists (Harvey, 2009). The practice of land speculation through land abandonment in Samarinda has resulted in artificial land scarcity, where spatial planning dictated by speculative capitalism ultimately robs city residents of their collective right to live in a decent environment. This gradual eviction confirms that land abandonment always claims victims from structurally marginalized groups (Putri, 2021). Positive law, in this case national agrarian law and regional spatial planning, has not been able to provide a safety valve to prevent this capitalization of space that is detrimental to the public.

### **The Implications of the Centralization of Authority that Result in the Paralysis of Regional Autonomy Through Government Regulation No. 48 of 2025**

The most fundamental weakness of urban idle land regulation in Indonesia stems from a highly centralized legal design. Efforts to regulate abandoned land are currently shackled in a legal system that eliminates regional enforcement power, especially after the enactment of Government Regulation Number 48 of 2025. Although the government regulation provides a portion of authority for regional governments to evaluate "Abandoned Areas" bound by business permits, the authority to take action against "Abandoned Land", namely land controlled purely based on Land Rights such as SHM, HGB, or HGU, remains absolutely withdrawn to the hands of the Ministry of ATR/BPN (Government Regulation Number 48 of 2025, Article 10).

For Samarinda City, which faces the devastating impacts of individual and corporate land speculation, the central government's monopoly on abandoned land enforcement maintains a legal vacuum at the local level. The city government lacks the means to prosecute idle land without business permit status. Yet, the essence of regional autonomy mandates the devolution of discretionary authority, enabling local governments to formulate solutions to specific problems within their regions.

This centralization is in stark conflict with the principle of decentralization mandated in Article 18 of the 1945 Constitution and Law Number 23 of 2014 concerning Regional Government. In the Appendix to the Regional Government Law, spatial planning and land affairs (within certain limits) are explicitly categorized as Concurrent Government Affairs (Law Number 23 of 2014, Appendix Letters K & X). The essence of concurrent affairs is the division of affairs between the Central Government and the Provincial/Regency/City Governments which must be based on the principles of accountability, efficiency, and externality. Prof. Bagir Manan emphasized that regional

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autonomy is truly aimed at bringing public services closer and responding to local problems with responsive instruments (Manan, 2002). By not granting the regions the authority to regulate idle land independently, Government Regulation No. 48 of 2025 has eliminated the spirit of regional autonomy, creating *recht vacuüm* (legal vacuum) operationally at the local level.

## Ambiguity of Norms in Samarinda City RTRW Regional Regulation

Structural weaknesses at the central level are apparently not offset by strong legal instruments at the regional level. An analysis of Samarinda City Regional Regulation Number 7 of 2023 concerning Regional Spatial Planning (RTRW) reveals a lack of clarity in the regulation of urban idle land. A review of Articles 33 to 38 reveals that the provisions only regulate proportions and zoning classifications at a macro level without explicitly prohibiting land abandonment. Furthermore, the Spatial Utilization Control Provisions (Chapter VIII) tend to focus on licensing instruments for those who "will" build, but fail to reach those who "already" possess land rights but deliberately "not" utilize their land. The absence of a time limit clause for land optimization cripples the City Government's coercive power, while simultaneously thwarting social benefits and distributive justice for the public (Putro, 2023).

This weak regulation of spatial planning is exacerbated by the bluntness of regional fiscal instruments. Although the Samarinda City Government has ratified Regional Regulation No. 1 of 2024 concerning Regional Taxes and Levies (PDRD), this regulation remains trapped solely in *its budgetary (revenue) function and neglects its regulatory (regulation) function* in spatial planning. Land and Building Tax (PBB-P2) rates are applied linearly based purely on the zoning of the Taxable Object Sales Value (NJOP), with no penalty tax classification for land ownership that is left dormant. The absence of a disincentive scheme in the form of a progressive tax reflects the lack of integration of fiscal policy (PDRD Regulation) with spatial planning policy (RTRW Regulation), thus the law fails to operate as a strategic instrument to cut off speculative profit margins for landowners.

## Failure of Positive Law Realize Justice Spatial : Analysis Theory John Rawls' Justice

When drawn into the realm of legal philosophy, this murky portrait of idle land governance demonstrates the failure of the rule of law to realize the ideals of distributive justice. John Rawls through *A Theory of Justice* formulates *Difference Principle* (principle of difference), where all forms of socio-economic inequality (including control of space) can only be justified if the inequality provides the greatest benefit to those who are least fortunate (Wasino et al., 2026). In the context of urban idle land in Samarinda, the passive dominance of private green open space does not provide *any trickle-down at all*. *The impact* on lower-class communities. Land abandonment eliminates the potential for employment (if a real sector were developed), hinders local economic growth, and robs the collective right to a healthy living space. Existing positive law (Government Regulation 48/2025 and the absence of specific regional regulations) has been shown to favor formal legal certainty over elite property rights while ignoring substantive justice for the people. The law fails to balance the protection of the human right to private property with the social function of land rights, thus giving rise to structural spatial injustice.

## Formulation of Reconstruction of Urban Idle Land Regulation Based on Regional Autonomy and Spatial Justice: Legal Politics of Nomenclature Differentiation of "Idle Land" and "Abandoned Land" as a Strategy to Release Centralization

In reconstructing legal instruments at the regional level, the choice of nomenclature is a legal political strategy for the division of authority. Regional governments' reluctance to regulate vacant land has been driven by concerns about conflicting with the absolute authority of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN) regarding "Abandoned Land" in Government Regulation Number 48 of 2025. To address this, Regional Regulations (Perda) need to explicitly use an alternative term, namely "Idle Land." This differentiation of terminology is a constitutional, elegant, and strategic step to escape the trap of centralization, based on three main legal arguments.

Due to the differences in regimes and regulatory objects, the term "Abandoned Land" was born from the realm of Land Law (Government Regulation Number 48 of 2025) with the object being land rights (such as Ownership Rights or HGB). In contrast, the term "Idle Land" was built from the regime of Spatial Planning and Regional Administration Law with the object being the physical use of space. Through this distinction, the Samarinda City Government purely executes regional authority guaranteed by the Law (Huda, 2009), in terms of "Controlling Spatial Utilization" without interfering in the legality of property rights which are the domain of the Ministry of ATR/BPN. The different legal consequences of "Abandoned Land" include the revocation of land title certificates, while the logical consequences of "Idle Land" according to the Regional Regulation are the imposition of economic disincentives (progressive taxes) and administrative coercion (physical sealing of the space). This difference in

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implications automatically prevents the Regional Regulation from clashing with the principle of *lex superior derogat. legion inferior*, because regional regulations regulate a spectrum of actions that are not yet covered by Government Regulations. Based on the provisions of Law Number 12 of 2011, regional regulators have the freedom to formulate definitions and general provisions to provide clear boundaries of understanding to avoid multiple interpretations (Indrati, 2020). The operational definition of "Idle Land" provides flexibility for the Samarinda City Government to act swiftly, by immediately imposing penalty levies on commercial land left vacant for one year without having to wait for the lengthy process of determining the status of "Abandoned Land" by the Ministry of ATR/BPN.

## Updates Function Social Land Rights Through Regional autonomy

After the limits of authority and legal nomenclature have been clarified, the next step is to restore the spirit of basic agrarian regulations, namely Article 6 of the Basic Agrarian Law (UUPA), which states that "All rights to land have a social function." That social function implies that land is not an ordinary commercial object; every rights holder has a moral and legal obligation to use their land for the benefit of society (Khasanah et al., 2026). Neglecting social functions is an unlawful act that justifies state intervention, including when the land is owned by a private legal entity or large corporation.

The high rate of private Green Open Space (RTH) control, reaching 25,556.31 hectares in Samarinda, indicates the accumulation of ownership by corporations (such as housing developers or ex-mining companies) that use land as a long-term investment hedge. These corporations hide behind civil law principles (certainty of rights), but eliminate social and environmental responsibilities. Renewal of social functions must be grounded through regional autonomy instruments. The Samarinda City Government must take the legislative initiative by creating a special Regional Regulation (Perda) on the Control and Optimization of Urban Land Use. This regulation forces capital owners to recognize that the right to control urban space comes with a reciprocal obligation to revitalize said space so that it has a positive impact on the city's economy, both in terms of creating real jobs and preserving the green environment.

## Instrument Design Supervision and Data Collection Integrated Digital Spatial

A regulatory product will be a paper tiger if it isn't supported by a robust oversight infrastructure. To date, the weakness of regional spatial planning enforcement lies in fragmented data management across agencies and the lack of concrete data on the coordinates, area, and ownership track record of idle land. Therefore, the formulated regional regulation must mandate the establishment of a bureaucratic technology system in the form of a Vacant Land Management Information System (SIMALAK) or a similar designation. This digital surveillance system is legally required to integrate three pillars of regional data: Geospatial Data /Satellite Imagery from the Public Works and Spatial Planning Agency (PUPR), Land and Building Tax Ownership and Receivables Data from the Regional Revenue Agency (Bapenda), and Risk-Based Business Licensing (OSS) Data from the Investment and One-Stop Integrated Services Agency (DPMPTSP). This cross-sectoral collaboration will produce *smart thematic maps* (*thematic map*) which is able to turn on (give a warning) automatically when a plot of land is identified as not experiencing physical changes in buildings or ecological use within a certain time period.

From a legal and normative perspective, the Regional Regulation must establish strict, limiting criteria for determining idle land. For example, it could provide a maximum time limit of twelve to twenty-four consecutive months for active cultivation of a plot of land in a protected area or strategic city cultivation area. If, after this time limit, the land is left to become overgrown or not utilized according to its spatial allocation permit, then legally (through a Mayoral/Department Decree) the land is immediately designated as "Idle Land" and falls under the radar of regional sanctions enforcement.

## Formulation Economic Disincentives : Using Utilitarianism as an Analytical Tool

The core reconstruction of this research lies in the paradigm shift of punishment from the orthodox approach of land law that threatens centralized revocation of rights, to a fiscal spatial planning approach that suppresses economic decentralization. This is very consistent with the foundation of Jeremy Bentham's Theory of Legal Utilitarianism, which states that the law must be designed in such a way that it calculates pain and pleasure to compel individual rationality to act for the greatest public benefit (Pratiwi et al., 2022). Land speculators act purely for economic reasons, so the law must also counter this . they through instrument trapping economy .

Regional tax and levy laws are not merely instruments for collecting Regional Original Income (PAD), but rather serve a vital *regulatory function* to regulate and engineer social behavior ( Soemitro , 1990). Therefore, Regional Regulations (Perda) must institutionalize progressive fiscal instruments in an integrated manner, the first of which is realized through the establishment of a Land and Building Tax (PBB) with a progressive coefficient for

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vacant land. Through this scheme, the longer the land is left as "idle land", the more the tax percentage imposed increases. This penalty tax is specifically designed to destroy the speculative profit margins of landowners (Pasha et al. , 2025). In line with the concept of *Land Value According to Henry George's Tax* , land value increases often result solely from the escalation of state infrastructure development, rather than from the efforts of the landowner (Renald & Boer , 2025). Through fiscal autonomy, progressive land tax (PBB) is transformed into a legitimate spatial engineering measure for local governments to reclaim this unnatural wealth and redistribute it for the expansion of public green open space (RTH) (Hidayat, 2025).

In addition to tax instruments, this fiscal intervention must be accompanied by the imposition of a Levy on the Supervision of Idle Land Utilization. Empirically, the existence of 25,556.31 hectares of passive private green open space in Samarinda triggers negative externalities that burden the city, ranging from illegal garbage accumulation, blocked drainage, causing flooding, to becoming a source of disease. As a consequence, the city government has the right to impose a special levy on landowners for the operational costs of monitoring and handling environmental impacts (such as ditch cleaning or *fogging* ) that are forced to be taken over by officials due to their negligence. This levy bill provides legal confirmation as well as a strong psychological message that the practice of neglecting urban space is not a "free" action that can be tolerated by local law.

## Law Enforcement Through Sanctions Administrative Executorial

The final, crucial pillar in this legal reconstruction is the institutionalization of government coercive instruments ( *bestuursdwang* ). In modern state administrative law, public officials have the discretionary authority to unilaterally exercise actual coercion to restore physical conditions that violate the law without having to go through a lengthy judicial process ( Hadjon , et al. al. , 2011). In order to avoid violating the jurisdictional boundaries of the National Land Agency (BPN) regarding ownership status, administrative sanctions for neglecting "Idle Land" must be formulated in a tiered manner without resulting in the confiscation of civil property rights. This escalation of action begins with the issuance of a written warning that is directly integrated with the Samarinda Land Office database. This integration functions as a warning letter as an administrative blocking instrument to prevent the transfer of rights (sale and purchase) before the owner has paid all fines or progressive tax obligations. If this preventive measure is ignored, sanctions are increased through the imposition of administrative spatial planning fines in the form of forced money accumulated in the annual Land and Building Tax (PBB) bill.

In response to repressive efforts, enforcement is implemented through the physical sealing of land by the Public Order Agency (Satpol PP). The official seal stating that the land is under forced supervision is not only a form of law enforcement but also has the effect of direct social sanctions. Simultaneously, the city government applies instruments of civil rights restrictions and permit suspensions, namely by refusing to issue Spatial Utilization Activity Conformity (KKPR) and Building Construction Approvals (PBG) to entities with a track record of land neglect. As a final measure, the government has the authority to execute forced use in the form of temporary takeover of physical control of the land. The vacant land is then unilaterally utilized as a temporary public facility such as a children's playground, communal parking area, or command post . This physical intervention will continue until the legal owner is able to demonstrate and implement their development plans.

## CONCLUSION

Based on the analysis outlined above, this study yields two main conclusions. First, there are structural weaknesses in positive law due to the absolute centralization of land administration authority under the Ministry of ATR/BPN through Government Regulation Number 48 of 2025, which has resulted in the amputation of regional autonomy authority. This weakness is exacerbated by the vague norms in Samarinda City Regional Regulation Number 7 of 2023 concerning the Spatial Planning (RTRW), which fails to regulate the prohibition of land abandonment and the absence of disincentive tax instruments. The accumulation of centralized regulations and the absence of local norms has resulted in the failure to realize spatial justice, as empirically evidenced by the neglect of 25,556.31 hectares of private green open space (RTH) in Samarinda as speculative idle land without public benefit. Second, the reconstruction of urban idle land governance must be formulated through a special Regional Regulation that differentiates the nomenclature of "Idle Land" and "Abandoned Land" to avoid jurisdictional conflicts with the central government. Based on the reactualization of the social function of land rights and the Theory of Legal Utilization, this reconstruction model is operationalized through three pillars: the development of an integrated digital spatial monitoring system across agencies, the implementation of economic disincentives in the form of Progressive Land and Building Tax (PBB), and the imposition of tiered administrative sanctions in the form of government coercion to the forced use of temporary public facilities without seizing civil property rights. Overall, this policy reconstruction formulation provides a rational way out to restore the sovereignty of local governments in cracking

down on land speculation practices, in order to realize the use of urban space that is productive, sustainable, and socially just for the people of Samarinda City.

### **SUGGESTION/RECOMMENDATION**

Based on the urgency of resolving regional spatial planning issues, several practical and academic recommendations are proposed. First, at the regional legislative level, the Samarinda City Government and Regional People's Representative Council (DPRD) are encouraged to immediately draft and ratify a Regional Regulation on the Control and Optimization of Urban Land Utilization. This regulation must be synchronized with the Regional Regulation on Regional Taxes and Levies (PDRD) to provide a valid legal umbrella for the implementation of the Progressive Land and Building Tax (PBB) instrument on vacant land in strategic commercial areas. Second, from an administrative governance aspect, the relevant technical agencies, namely Bapenda, the PUPR Office, and the DPMPTSP, are advised to immediately initiate a single data architecture through the establishment of the Vacant Land Management Information System (SIMALAK). This integration between geospatial data, tax subjects, and business permits (OSS) is crucial for automatically detecting land use expiration dates, which will serve as an objective basis for issuing warning letters and imposing administrative sanctions. Third, within the national legal and political dimension, the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN) should reorient agrarian policy by creating space for broader delegation (deconcentration) or attribution of authority to district/city governments. Harmonizing land registration authority with the urgency of regional spatial planning will accelerate the equitable control of micro-scale abandoned land and simultaneously reduce the bureaucratic burden at the central level.

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