This study discusses the condition of a large portion of mosque buildings in Aceh that do not have a Building Construction Permit (IMB) by statutory regulations. For the legalization and legal certainty of mosque building in Aceh, it is necessary to find a solution, considering that mosques are places of worship for Muslims that have multi-functions and are very sensitive in nature. This research is a descriptive qualitative study on people's behavior, a situation, thought systems, and events related to the permit of mosque buildings in Aceh. Using public policy theory in providing legal protection to people who have built mosques independently. The results showed that mosque buildings in Aceh in general did not have an IMB because the administrative requirements were not fulfilled in the form of a waqf certificate for asceticism of mosque buildings. Efforts to ensure legal certainty for local governments need to issue a special bleaching program policy for mosque building permits in Aceh.

Keywords: Problems; Legality; Mosque Building Permit.

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I. INTRODUCTION

Every time you want to build a building, you are required to have a building permit (IMB) from the competent authority. Every building that is erected without a permit means that the building is illegal and at any time the building may be demolished or demolished and the building owner will suffer significant losses. When demolition occurs, debates and conflicts often occur with security forces, especially since the building is very strategic and important, such as a place of worship in the form of a mosque.

Normatively, the IMB regulation either through laws, government regulations, or regional regulations is a demand for fulfilling administrative requirements which include land status, building ownership status as well as building permits to build and technical requirements including building layout and constraints. A new building may be implemented after the administrative and technical requirements are fulfilled, then the local government approves the form of an IMB. After the building has been constructed and declared ready for use, a Building Use Permit (IPB) is required.

IMB in statutory regulations has been regulated in Law Number 28 of 2002 concerning Buildings. Article 7 paragraph (1): "Every building must fulfill administrative and technical requirements by the function of the building. Furthermore, in paragraph (2):" The administrative
requirements of a building include requirements for land title status, building ownership status, and permits. to build a building. Article 8 paragraph (1): "Every building must fulfill administrative requirements which include the status of land rights and / or utilization permits from holders of land rights, ownership status of buildings and building construction permits, by the provisions of statutory regulations. In paragraph (4) this Law confirms that the provisions regarding building construction permits, ownership, and building data collection are further regulated by Government Regulations Republic of Indonesia Government Regulation Number 36 of 2005 concerning Implementation Regulations of Law Number 28 2002 concerning Buildings. Policies for the construction of houses of worship are also stipulated in Aceh Governor Regulation Number 25 of 2007 concerning Guidelines for the Construction of Houses of Worship which was promulgated on June 19, 2007. The requirements for the construction of houses of worship in Article 2 states: "The construction of houses of worship is based on the requirements real and true based on the composition of jum is the population for the services of the religious community concerned in the kelurahan / gampong area. Article 3 states that: "The construction of a house of worship must meet the administrative and technical requirements of the building".

Furthermore, Article 5 of Governor Regulation Number 25 Year 2007 explains that: "Applications for the establishment of places of worship are submitted by the committee for building houses of worship to submit applications to the regents/mayors to obtain IMB for 90 (ninety) days after the application is submitted. The Regency / City Government facilitates the provision of new locations for buildings of houses of worship that already have IMBs that have been moved due to changes in regional spatial planning.

However, it is very concerning the condition of mosque building permits in Aceh province as an area known as the Mecca foyer which has featured in the implementation of Islamic law, there are a total of 4,092 mosques spread across 23 districts/cities. Based on the number of mosque buildings that have an IMB from the research results of less than 5% based on a sample taken from 6 (six) districts/cities, namely: Langsa City 63 units, East Aceh 370 units, Aceh Tamiang 302 units, North Aceh 344 units, Aceh Tengah 240 units and Banda Aceh City 104 units.¹

This condition, if seen from the legal aspect of the mosque building, is illegal and there is no legal certainty for the existing mosque building because it does not have an IMB as ordered from the law, and if there is the enforcement of the IMB law, the penalty can be demolition by the local government. If there is demolition, it can be ascertained that there will be a tremendous conflict between the government and the community (Muslims). Meanwhile, from the religious aspect, a mosque is a place of worship for Muslims and has values and characteristics of Islamic culture. So

¹ Simas.kemenag.go. en, 2019
that if it is then carried out the demolition will injure the values and characteristics of the Islamic culture.

Judging from the age of the mosque was established before the IMB regulation was issued even if there were hundreds of years such as the Baiturrahman Grand Mosque in Banda Aceh, which was the first mosque built in Aceh in 1612 during the reign of Sultan Iskandar Muda, but there are also those who say it was built in 1292 by the Sultan Alaidin Mahmudsyah.

This becomes interesting to research to find solutions or solutions to these conditions so that the mosque buildings have legality and legal certainty, the conformity of the building structure with the applicable law, namely harmonious and in harmony with the environmental system and by the technical reliability of in terms of safety, comfort, and beauty.

II. RESEARCH METHODS

In this study, an empirical legal research method was used with a sociological juridical research model that had an object of study on people's behavior. The community behavior studied is behavior that arises from interacting with the existing norm system. The data used are primary data as data which is the legal behavior of community members through direct interviews in the field. The focus of the study as a subject is the behavior of the community, in this case, the mosque construction committee that does not have an IMB. Meanwhile, secondary data or library data or what is known as legal material from various literature, both primary legal materials, secondary and tertiary legal materials. The object of this research is the implementation of the rule of law which is a study to assess and analyze the application of the law in society, in this case the application of IMB regulations in building mosques.

The approach taken is the sociology of law approach, namely analyzing the reactions and interactions that occur when the norm system, in this case, the IMB rules, works in society. The data analysis technique uses a qualitative approach with analysis method qualitative descriptive, namely research that seeks to describe and interpret existing conditions or relationships, growing opinions, ongoing processes, ongoing consequences, or developing trends.

The analysis technique descriptive writer uses this to interpret and describe the data that the researcher has obtained from the documentation and interviews conducted with administrators, mosque construction committees who do not have an IMB in the province of Aceh. In approach

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2 Mukti Fajar ND Yulianto Achmad.(2010). Dualism of Normative & Empirical Legal Research. Yogyakarta: Student Library.
3 HS, S. (2013). Application of Legal Theory in Thesis and Dissertation Research. Jakarta: Rajagrafindo Persada.
4 Sunarto.(1990). Descriptive Research Methods. Surabaya: National Business.
qualitative in analyzing the data the writer uses a deductive method which departs from the knowledge of a general nature and then to judge an occurrence of a specific nature.

III. RESEARCH AND DISCUSSION RESULTS

3.1. Legal arrangements regarding building

Permits for IMB are permits granted by district/city governments to building owners to build new, change, expand, reduce or maintain buildings by applicable administrative and technical requirements. (Siahaan, 2008). Sunarto also emphasized that the IMB is a permit granted by the Regional Government to an entity or person to construct a building which is intended so that the design of the construction and building implementation is by the Building Base Value (NDB), Building Area Value (NLB) and Building Height (KB) determined by safety requirements for those who occupy the building, other people and the environment.

Government Regulation Number 36 of 2005 concerning Implementing Regulations of Law Number 28 of 2002, Article 8 paragraph (3): "Technical requirements for buildings include requirements for building layout and requirements for building reliability". Paragraph (4) "Administrative requirements and technical requirements for traditional buildings, semi-permanent buildings, emergency buildings, and buildings built in the disaster area are determined by the regional government by the local social and cultural conditions". When viewed from the designation of a mosque as a house of worship for Muslims, it can be classified into the category of traditional buildings, the construction of which is by local social and cultural conditions.

Article 9 paragraph (1) explains: "In determining administrative and technical requirements for traditional buildings, it is carried out by taking into account the provisions of designation, density and height, local traditional architectural forms, environmental impacts and safety and health requirements of users and the environment".

The regulation of traditional buildings, in this case, a mosque, requires regional regulations that refer to technical guidelines and standards concerning the construction of the building concerned, however in Aceh to a large extent there are still areas that do not have Qanuns or Regional Regulations regarding IMB.

Building land status as stated in Article 11 paragraph (1): "Every building must be erected on land with clear ownership status, whether it is owned by itself or other parties". Paragraph (2): "In the case that the land belongs to another party, the building can only be erected with a land-use permit from the owner of the land right or landowner in the form of a written agreement between the holder of land rights or landowner and the owner of the building".

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5 Hadi, S. (1989). Research Methods II. Jogjakarta: Andi Ofset.
6 Sunarto, (2005). Local Taxes and Levies. Yogyakarta: Amus and Citra Pustaka.
In general, the construction of houses of worship in Aceh is built on waqf land designated by the pledge of waqf, namely for the construction of mosques, meunasahs or other public places. A mosque is a joint property of the local community, the building ownership status as Article 12 paragraph (1): "Evidenced by a building ownership certificate issued by the Regional Government, except for buildings with special functions by the Government” based on the results of building data collection activities, if In Aceh, based on the results of the search, there was no evidence of ownership of a mosque building whether it was private or public, but from generation to generation the community acknowledged that the mosque building was joint property and could benefit anyone in carrying out worship.

Building Construction Permit as referred to in Article 14 paragraph (1):
"Everyone who is going to construct a building must have a building construction permit". In paragraph (2): "Permits are issued by the Regional Government except for special function buildings by the Government through the building permit process". Previously, the application for a community permit wishing to build first received information about regency/city planning from the government as referred to in paragraph (3): “The regional government is required to provide a letter of regency/city planning for the location concerned to any person who will apply for a building permit. the building applicable to the location concerned contains a) the function of the building that can be constructed at the location concerned, b) the maximum height of the building permitted, c) the number of floors/layers of the building below ground level and the permissible KTB, d) the boundary line and the minimum allowable building clearance, e) maximum permissible KDB, f) maximum permitted KLB, g) required minimum KDH, h) maximum allowable KTB and i) city utility network.

This provision applies to the construction of buildings including mosques that are still in planning so that other requirements must be fulfilled as stated in Article 15 paragraph (1), namely: "Every person applying for a building permit is required to complete with: a) proof of ownership status. land or proof of land use agreement, b) building owner data, c) building technical plan, and d) results of environmental impact analysis (AMDAL) for buildings that have significant impacts on the environment”.

Technical for building permits, in this case, a mosque that meets both administrative and technical requirements, is approved and ratified by the regent/mayor, except for DKI by the Governor. The requirements for building layout as referred to in Article 16 include requirements for designation and building intensity, building architecture, and requirements for environmental impact control. The designation and intensity requirements as referred to in Article seventeen are requirements for the designation of the location concerned by the National Territory Spatial Plan, hereinafter abbreviated as National RTRW, Regency / City RTRW, RDTRKP, and/or RTBL. While building intensity
requirements include requirements for density, height, and building clearances determined for the location concerned.

If there is a change in the regency/city RTRW, RDTRKP and/or Building and Environmental Planning Plan hereinafter abbreviated as RTBL which results in the designation of the location, a function of the building which is not by the new designation as referred to in Article 19: "Must be adjusted for losses arising from changes in the designation. location as the local government provides an appropriate replacement to building owners following statutory regulations ". This becomes a serious problem if a mosque building occurs because the mosque that has been standing on waqf land is specifically designated for the construction of a mosque which is the result of local community deliberations, especially when dealing with people's understanding that land that has become waqf land for mosques is not allowed. devoted to other developments, among them the need for local government policies.

Building construction is no exception, mosques are obliged to comply with the prevailing laws and regulations as referred to in Article 21:

Paragraph (1): "Every building constructed must not violate the minimum building free distance stipulated in regency/city RTRW, RDTRKP, and/or RTBL ". Paragraph (2): "The provisions for building free distance are stipulated in the form of a. building demarcation lines with road axles, riverbanks, shore, railways, and/or high voltage networks; and b. the distance between buildings and parcel boundary boundaries, the distance between buildings, and the distance between the axles of the road and the permitted yard fences at the location concerned, which is applied per plot, per parcel, and / or per area ". Paragraph three: "Determination of building demarcation lines with roadside, riverbanks, shore, lakes, railways, and / or high voltage networks based on safety and health considerations." Paragraph (4): "Determination of distances between buildings with parcel boundaries, and the permitted distance between the road and yard fence at the location concerned must be based on considerations of safety, health, comfort, and convenience. "Paragraph (6):" Further provisions regarding the procedure for determining the amount of building free distance buildings are regulated by a Ministerial Regulation ".

Requirements for Building Architecture as referred to in Article 22 include Requirements for building appearance, internal layout, balance, harmony, and harmony between the building and its environment, as well as consideration of the existence of a balance between local socio-cultural values on the application of various architectural and engineering developments. The appearance as referred to in Article twenty-three paragraph one must be designed by considering the aesthetic principles of the form, architectural characteristics, and the surrounding environment. After receiving consideration from the technical team of building experts, the local government can establish architectural methods
and consider public opinion. The results of field observations in building a mosque building for public consideration, appearances have been obtained but the aesthetic principles of form, architectural characteristics are difficult to obtain because the habit of building mosques in Aceh is not preceded by IMB management and is built based on the habits of the head craftsman's imagination and suggestions from the user community so that The shape of mosques throughout Aceh is almost the same as taking the example of the Baiturrahman Raya mosque in Banda Aceh.

The pattern of building a mosque as it has been running in Aceh is very difficult to obtain the spatial layout, building architecture, as demanded by Article 24, considering the function of space, the architecture of the building is manifested in fulfilling the internal spatial layout of the building architectural principles as a whole. Building reliability is manifested in fulfilling the requirements for safety, health, comfort, and ease of spatial layout and Article 25, Balance, harmony, and harmony of the building with its environment.

Requirements for building a mosque following statutory regulations can be found if it is built based on an IMB, such as the preparation of the RTBL in Article 28 by considering the technicalities of the building expert team and by taking public opinion into account. Building reliability requirements as referred to in Article 31, including requirements for safety, health, comfort, and convenience. The safety requirements in Article 32 include requirements for the building capacity to support cargo loads, as well as the building capacity to prevent and overcome fire and lightning hazards. Article 33: "Every building structure as planned must be strong/sturdy, and stable in carrying the load/load combination and fulfilling the requirements of serviceability during the service life is taken into account against the effects of action as a result of loads that may work during the service life of the structure, as well as the structure. buildings are earthquake resistant, Article 34 has a fire safety management unit. Article 35: Installation of lightning rods. Article 36 paragraph (1): "Every building equipped with electrical installations including its power source must be guaranteed safe, reliable and environmentally friendly". Article 37: "Every building for the public interest or a building for special functions must be equipped with an adequate security system to prevent the safety of residents and property from being exposed to explosives being threatened".

Obligations that must be fulfilled will be found in every person or body that will build a mosque building, having a building permit will legalize a planned building by a predetermined spatial layout. Also, the existence of the IMB shows that the building construction plan can also be accounted for and has legal certainty.

3.2. Status of IMB Ownership of Mosque Buildings in Aceh

A mosque is a place of worship for Muslims that has been built in almost all corners of the country in Indonesia. "The mosque comes from the root word sajada-yasjudu-suju and implies submission and obedience, so the essence of a mosque is a place to do it. all activities related to
obedience to Allah SWT”.

In terms of the literal, word anyway *Suju* and *fi'il* madinya *sajada*. *Fi'il* sajada was given the prefix ma, so that wasim ate. This meal Isim cause deformation *sajada* be *masjidu*, mosques. Meanwhile, according to Quraish Shihab completes the meaning of sajada, which means obedience, obedience, and submission with respect and respect. Therefore a mosque can be interpreted further, not only as a place of prayer but also as a place to carry out all the activities of the Muslims related to obedience to Allah SWT.

This is found in Al-Qur'an surah at-Taubah verse 18: "Only those who prosper the mosques of Allah are people who believe in Allah and the following day and continue to offer prayers, pay zakat and are not afraid (of anyone. ) apart from Allah. Then they are the people who are expected to be included in the class of people who are guided.

Based on the historical approach Islamic jurists wrote that the role of the mosque was broader, there were 13 (thirteen) roles of the mosque as stated by Tajudeen Yusuf and Lukman Abdur Raheem, among others: Roles of the Masjid The followings represent roles of the Masajid going by the injunctions of the Quran, Hadith, Seerah, and comments of Islamic Jurists:

1. Masjid is the Headquarters of Muslims: It is a place where state affairs are run. The leadership of the Muslims used to meet envoys, sign agreements, outline state policies, address, and counsel their subjects in the Masajid. They learned this practice from Muhammad (Peace be upon him). The succeeding Khalifah, Abu Bakr, and others followed this practice without fear after his demise.

2. Masjid is a judicial court: The Prophet (Peace be upon him) and all his successors adjudicated in the mosque. Disputes, rifts, and disagreement among the people were entertained and resolved from time-to-time.

3. Masjid is a school and university: The early Muslims and their successors were all tutored in the Masjid on different subjects ranging from 'Aqidah (Creed), Fiqh Shari'ah (Jurisprudence). Hadith, Ulumu-ul-Qur'an (Science of the Qur'an), Adab (Ethics), Iqisadiyya (Economics), Siyasah (Politics) et cetera. The teaching took the form of study circles, debates, and practical. The university was opened to everyone, day and night, summer and winter, not requiring application form or formal permission.

4. Masjid is an Information Center: All important news relating to vital issues affecting Muslims and Islam were announced in the Masjid and it ensured a direct contact between the carrier and the receptor of the information or message. News concerning epidemic, new baby, war, death,

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7 Miftah, F. (1995). *Mosque*. Bandung: Library.
8 Ghazalba, S. (1994). *Central Mosque of Islamic Worship and Culture*. Jakarta: Pustaka Al-Husna.
9 Shihab, MQ (2000). *Qur'anic Insights*. Bandung: Mizan.
10 Handryant, NA (2010). *Mosque as a Community Development Center for Integration of Habluminallah and Habluminannas Concepts*. Malang: UIN Maliki Press.
marriage, famine, safety precautions. Mosque: Basics and Management. Cetera were announced in the mosque on Minbar (pulpit) by the leadership.

5. Masjid is a Platform for Oratory / Poetry: Aishah (May Allah be pleased with her) reported that the Prophet (Peace be upon him) used to provide Hassan bin Thabit with a pulpit in the mosque from which he lampooned the disbelievers (At-Tirimidhi and Al-Hakim). In another hadith, Jabir Bin Samra reported: I sat with the messenger of Allah (Peace be upon him) more than once; his companions would recite poetry and recollect events from the times of Jahiliyyah while he would share a smile with them (At-Tirimidhi).

6. Masjid as an Abode for Prisoners of War: Abu Hurairah (May Allah be pleased with him) said: The Prophet (Peace be upon him) sent some horsemen to Najd and they brought a man called Thumama Bn Uthal from Banu Hanifah as a prisoner of war. They fastened him to one of the pillars of the mosque. The Prophet (Peace be upon him) came and ordered them to release him. Thumama went to a garden of date-palm near the mosque took a bath and entered the mosque, then said: "I bear witness that there is no one worthy of worship except Allah and Muhammad is the messenger of Allah (he embraced Islam)."

Based on the description above, it can be said that a mosque is a multi-functional place of worship, not only for prayer and i'tikaf, but also as a center for the activities of the Muslims and beneficial for the community as a place for Muslims to design their future, both from an economic, religious perspective, social, political, and education and all aspects of life, as their predecessors made the mosque function optimally.

Talking about mosques as an aspect of Indonesian architecture also means touching on various factors that are closely related to their appearance and development over time. Universal order is part of the principle of control and also order becomes a keyword which in itself occupies an important position as a source of architectural energy from the power of human creation.

Aceh as a region that upholds Islamic law, a mosque is a place for community guidance and has been regulated in Law Number 44 of 1999 concerning the Implementation of Specialties for the Province of the Special Region of Aceh Article 3 paragraph (1), paragraph (2) it is explained that the Special Implementation includes: a. the administration of religious life; b. customary life administration; c. education administration; and D. the role of the ulama in determining regional policies.

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11 Tajudeen Yusuf, Lukman Abdur Raheem. (2013). *The Masjid (Mosque) Basics & Management*. Nigeria: Salsabil Publishers.

12 Handryant, NA (2010). *Mosque as a Community Development Center for Integration of Habluminallah and Habluminannas Concepts*. Malang: UIN Malik Press.

13 Abdul, R. (1995). *Mosque in Indonesian National Architectural Works*. Bandung: Space.

14 Achmad, F. (2009). *Mosque Architecture*. Yogyakarta: Landscape.
As previously stated, the total number of mosques in Aceh is 4,092 units spread across 23 districts/cities. Based on the results of field research from samples taken in East Aceh District, Langsa City, Aceh Tamiang District, Central Aceh District and North Aceh District and Banda City which have an IMB of less than or less than 5%, thus several mosques in Aceh are has not fulfilled the mandate of the prevailing laws and regulations. Based on the Regulation of the Minister of Public Works and Public Housing of the Republic of Indonesia Number 05 / PRT / M / 2016 concerning Building Construction Permits covering: a) administrative requirements; and b) technical requirements. Every person and/or legal entity including government agencies that apply for an IMB must meet all administrative requirements and technical requirements regulated in this Ministerial Regulation.

Administrative requirements include a) applicant data, b) land data, and c) related documents and letters. Completeness of Land data containing proof of land rights status issued by the regional government and/or other officials regulated in statutory regulations, land condition, or situation data which is technical data of land and a statement that the land is not in dispute status. The fundamental obstacle in terms of IMB as an administrative requirement is the condition or situation of the land which is a waqf land but does not have a waqf certificate because the waqf is based on a verbal waqf pledge.

Technical requirements include general building data and building technical plan documents. In general, building data includes at least the name of the building, the function of the building, the building characteristics, the number of building floors, the building’s ground floor area, the building height, the basement area and the number of floors, the position of the last building is the building address.

The building plan technical document contains at least the structural plan, architectural planner, and utility plan. Architecture is one aspect of culture that touches the human aspect directly, which in itself contains factors for the implementation of human life.¹⁵ The structural plan must contain a plan for the provision of facilities and accessibility for persons with disabilities following the provisions of laws and regulations. The architectural plan contains at least a situation drawing or site plan as well as drawings, floor plans, cutout drawings, detailed architectural drawings, and general specifications for building completion. The results of the study show that it is difficult for the community to fulfill the technical and structural plan documents because it requires a large number of funds to obtain a drawing of the architecture and is a very important requirement in arranging IMB.

In general, care of IMB application against places of worship such as a mosque, the government does not charge means they are a cost of obtaining government facilitate issuing certificates of endowments and the deed of pledge endowments for mosques free of charge as

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¹⁵ Abdul, R. (1995). *Mosque in Indonesian National Architectural Works*. Bandung: Space.
President Joko Widodo handed 320 certificates donated land for the mosque, meunasah (mosque), an Islamic boarding school at Baiturrahman Aceh Mosque, Berita Satu TV, Friday (14/12).

Some areas of Aceh still charge fees for IMB management and other obstacles faced by the community are not being able to complete the technical building plan documents as a requirement that must be completed in IMB management, such as architectural plans, structural plans, and utility plans. The community could not complete the technical building plan document requirements due to the limitations of the committee, because the mosque that was established in the local area came from donations from the local community and minimal knowledge of the IMB.

3.3. The Urgency of Regional Policies for Mosque Building Permits (IMB) in Aceh

Having a community IMB will be free from worries if one day there are changes to urban planning or development carried out by the local government, but there are obstacles for mosques that do not have building permits and legality problems building a mosque without a building permit (IMB) In Aceh, administrative requirements are not fulfilled, namely in relation to a certificate of status of land rights. Whereas in general the status of land in the construction of a mosque is land that is obtained or derived from donated land from the local community, but the land has not been registered with the National Land Agency (BPN) in the local area and does not have the waqf certificate required for IMB processing so that the first one must administered by the mosque construction committee is the waqf certificate to clarify land ownership and legality in managing the IMB.

There needs to be an initiative from related parties to advocate for mosques in managing all the legality required for certification, if the certificate has been completed, proceed with the processing of the IMB. For mosques that have long been standing, wakif and nadzir have died many and for newly established mosques with gifts verbally following the customs of the local community it is necessary to establish a mosque center certificate. From the government side, there needs to be supervision and firm action so that the community immediately takes care of the IMB.

To process a mosque IMB application, the government does not charge fees, meaning that it is free of charge, this needs to be disseminated to all regions so that no regions may charge mosque IMB management services. To complete the building technical plan document as a requirement that must be completed in the IMB management, the government needs to be proactive because the government has technical personnel such as architectural plans, structural plans and utility plans.

In submitting an IMB application, the local government must: a) serve the IMB application in accordance with the provisions of the applicable regulations and b) clearly submit the requirements for the IMB application. The regent / mayor gives a decision no later than 90 (ninety) days after the application for the establishment of a house of worship is submitted. According to Article 16 paragraph (1), (2) Joint Regulation of the Minister of Religion and Minister of Home Affairs Number:
9 of 2006 and Number: 8 of 2006 concerning Guidelines for Implementing the Duties of Regional Heads / Deputy Regional Heads in Maintaining Religious Harmony, Empowering Harmony Forums Religious People, and the construction of houses of worship.

Based on Article 8 paragraph (3) of Law Number 28 of 2002 concerning Buildings, the Regional Government is obliged to record buildings including mosques for the purposes of orderly development and utilization. The use of the building is carried out after the building is declared to meet the requirements of function worthy, it is declared functional if it meets the technical requirements. Periodic maintenance, maintenance and inspection of mosques must be carried out so that they still meet the eligibility requirements.

The government is highly expected to support the construction of mosques to meet the administrative and technical requirements of mosque buildings that have been faced by the community, namely that they do not have an IMB, so that regional policies on mosque IMBs in Aceh are urgently needed are:

1. The Regency / City Government has implemented a policy of whitening IMB for mosques that have been established for a long time. Meanwhile, for mosques to be built, the government is obliged to take care of an IMB;
2. The Regency / City Government assists in the facilities without charging (free) fees for the IMB arrangement for mosque construction;
3. The Regency / City Government conducts the socialization of the policy so that the public is proactive in responding to the policy to immediately process the IMB;
4. The government needs to supervise and enforce the law in accordance with Article 39 paragraph (1), paragraph (2), paragraph (3), paragraph (4), and paragraph (5) of Law Number 28 Year 2002 concerning Buildings.

IV. CONCLUSION

Problem of legality of mosque buildings without IMB in Aceh is that they do not have a land title, namely a waqf certificate, in general the status of land in the construction of a mosque is land obtained or originating from waqf land from the local community, while many wakif and nadzir have died and for newly established mosques by giving orally following the customs of the local community, less supervision from the government and the community, less money to complete the technical plan document for mosque buildings as a requirement that must be completed in IMB management.

To avoid conflicts if there is law enforcement or enforcement, it is necessary to have a Regional Government policy on the mosque IMB in Aceh to enforce the IMB bleaching policy, the government facilitates through free fees to administer the IMB, issues waqf certificates and waqf pledge deeds and appoints administrative and technical personnel to legalization of mosques that have
been established for a long time. Meanwhile, for mosques to be built, the government is obliged to take care of an IMB.

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