



SELF-VALUATION AND COLLECTION OF PROPERTY TAX IN THE PROVINCIAL MUNICIPALITY OF ANGARAES – DEPARTMENT OF HUANCAMELICA, DURING THE YEARS 2019 – 2021

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Summary:

The article addresses the problem of tax collection in local governments in Peru, with a particular focus on property tax. It is emphasized that this tax is fundamental for municipal financing and its importance in the realization of projects that benefit the population is explored. In addition, the relationship between transparency in government management and good governance in other countries is mentioned.

The text also analyzes the situation of the real estate sector in Peru and its impact on property tax collection. Figures of properties registered in the National Public Registry are presented and the need for a tax culture for successful collection is highlighted.

It is mentioned that property tax collection in Peru represents a significant part of municipal tax revenues, but is still below expectations. It includes information on tax collection in the Huancavelica region and identifies problems related to back pay and the lack of trained personnel for taxpayer care.

Keywords: tax collection, property tax, municipal financing, tax culture, real estate, government management, transparency, Huancavelica, staff training.

Problematic situation

Tax collection is an activity carried out by local government entities that focuses on additional monetary contributions from taxpayers that may correspond to different tax concepts (MEF, 2021). However, the property tax or tax before taxes will be deepened because it is the main object of this study. These municipal taxes consist of six taxes, even where property taxes are found, the importance of this in the sense that it is the highest income that a municipality receives compared to other sources of financing, so if arguing that, with sufficient income, there is no need to depend on the government to transfer them, so the payment of property taxes allows municipalities to carry out more projects that benefit people (Larios, 2017).

In other countries, such as Spain, fiscal issues preceded corruption, so good governance in a country is associated with transparency in government management, since corruption affects not only the socio-political situation, but also the economy. On the other hand, measured by interest rates, the United States has one of the lowest delinquency rates in the world. Thanks to the orderly processing of the wealth tax regulations. In conclusion, they mentioned that property tax collection would be better if citizens were informed about the benefits of paying their taxes on time, since 62% paid their obligations for fear of penalties, compared to 96% who did. They do so out of duty and patriotism (Romero et al., 2021).

The self-valuation and property tax in Peru represent the value of real estate. According to the Peruvian Chamber of Construction (CAPECO), the real estate sector has experienced a marked slowdown in the last four or five years, from higher banking conditions to obtain mortgage loans to a fall in private investment, not to mention an increase in the dollar exchange rate, direct and indirect factors that affect the decision of consumers to buy real estate. However, although the pace of growth of the sector has not lived up to expectations or expectations, we can not fail to consider that thousands of Peruvians continue to buy real estate every year with the intention of using them for housing or for commercial and industrial purposes. According to official figures provided by the National Institute of Statistics and Informatics (INEI), in 2015 there were 661,515 properties registered in the National Public Registry throughout the country, which means that they are regular properties.

The collection of property tax in Peru originated before the arrival of the Spaniards. It is said that taxation is necessary for the efficient administration of the state, so it is said that the tribute has a monetary value in the Andes and the Western world (Romero et al., 2021). On this premise, population growth must be taxed. This is why agencies such as the "Ministry of Economy and Finance" now set annual goals through an automated system (Rodríguez, 2018). Likewise, in Peru, the principles used internationally apply to property

taxes levied by urban decrees and supreme orders. That is, since the constitution of 1823 there have been different approaches, but with the same purpose, the tax collection system is governed by clearly defined legal norms, with a single tax system for the entire population (Amasifuen, 2016). These taxes are the prerogative of the current authorities, which are also responsible for maintaining, protecting and auditing public order. In this sense, property tax collection represents 72% of municipal tax revenues, so public awareness, development and knowledge of a high-level tax culture are fundamental for successful tax collection (Romero et al., 2021).

Therefore, the property tax is considered the most typical municipal tax in the national territory, focusing on the application and collection. Nationwide figures show that the tax accounted for 41.4% of total municipal tax revenue in the region in 2019 and 45% in 2020. However, tax collection is still lower than expected, as it represents only 7.2% of city revenues and 0.24% of GDP, very low compared to the average equal to 0.40% as observed in other Latin American countries (MEF, 2021).

Regarding the collection of this tax in the Huancavelica sector in 2019, S / 2,989,038.28 soles, obtained between the provinces of Huancavelica, Acobamba, Huaytará, Castrovirreyna, Angaraes, Tayacaja and Churcampa, while in 2020 the series descends to S / 2,279,117.14. Likewise, in the province of Angaraes, which is made up of the districts of Lircay, Callanmarca and Huayllay Grande, I propose a reduction in property tax collection in 2020 compared to 2019, these are S / 327 016.09 and S/. 194,036.16 respectively (Integral Financial Management System, 2021).

Therefore, it has been observed that taxpayers have stopped paying the property tax of previous years, calculated retroactively from 2 years or more, this is another reason why the tax amnesty is proposed, as long as the population has paid the property tax of previous years, without arrears or interest, In addition, this management will be in line with the requirement to raise awareness and encourage neighbors to develop a tax culture, because the property tax is paid every year, so it can be considered another factor to strengthen the administration and management of the Property Tax by the Ministry of Economy and Finance.

Likewise, there is no trained personnel for the attention of taxpayers, which generates manual work on a day-to-day basis, which translates into an increase in hours and workload, since there is not enough staff to manage and control that the documents are in each case, Due to the discovery of taxpayers, ignorance of taxes makes it impossible to accurately determine each property. Therefore, the importance of this study lies in the fact that it will provide solutions to the problems identified.

1.1. Formulation of the problem

1.1.1. General problem

How does the Autovalúo influence the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021?

1.1.2. Specific problems:

- A. How does the tariff value of the property influence the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021?
- B. How does the unit price of construction of the property influence the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021?
- C. How does the state of conservation of the property influence the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021?
- D. How does the depreciation by age of the property influence the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021?

1.2. Objectives of the research

1.2.1. General objective

To analyze the influence of the Autovalúo in the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021.

1.2.2. Specific objectives:

- A. Identify the influence of the tariff value of the property on the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021.
- B. Recognize the influence of the unit price of construction of the property in the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021.
- C. Establish the influence of the State of conservation of the property in the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021.

- D. To estimate the influence of depreciation by age of the property on the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021.

1.3. Justification for the investigation

1.3.1. Theoretical justification

The purpose of the research will be to determine the extent of tax evasion manifested in the collection of property tax in the city of Angaraes-Huancavelica to provide a theoretical contribution to the Peruvian research community. It is also important to mention the importance of collecting property tax. Because most of the revenue from the collection must go to the people of that state or district, so knowing the degree of impact will help generate collection policies that encourage greater municipal tax collection. Under these premises, the research develops a new theoretical approach which differs from most current research.

1.3.2. Practical Justification

The development of this research will have a benefit in the development of the province of Angaraes, that is, the purpose of every municipality is to obtain a greater collection, since with greater collection more works can be executed for the benefit of the population; in that sense, such collection with an efficient execution will obtain a benefit to the taxpayers, and consequently to the Huancavelica Region.

1.3.3. Methodological Justification

The main contribution of this research will be to the university community of Peru, since there is evidence of a small number of investigations associated with this topic in question, so this study will be a reference once the validity and reliability are verified. Likewise, it is justified in the elaboration of an instrument (surveys) that can be used in subsequent studies to evaluate the state of tax evasion and the collection of property tax.

1.4. Delimitation of the study

The study will be carried out at the facilities of the Provincial Municipality of Angaraes – Huancavelica, analyzing the cases referred to the Self-Valuation and the collection of property tax during the years 2019 – 2021.

II. THEORETICAL FRAMEWORK

2.1. Background to the study:

Maguiña and Mayorca inquired about the "Tax Culture in the Collection of Municipal Taxes" for the magazine *Advances in artificial intelligence, computer engineering and software* 2 (1); pp.112-123. The objective was to describe the impact of an adequate level of well-developed tax culture on the receipt of tax by the collecting entities, where the development was under a quantitative, cross-sectional numerical approach of correlational level in a population made up of people who own properties or what is known as properties which covered 103 individuals, Under all the above, they used a survey as a technique which helped in the abstraction of information in its purest form and applied a questionnaire as an instrument. They developed their research with a significance of 5%, where they discovered a poor relationship between culture and tax collection. The conclusion was that non-compliance with municipal taxes is not due to lack of values or principles, but to other factors.(2021)

Paredes and García conducted the study regarding the "Tax culture as a strategy to reduce tax evasion in Ecuador" for the journal *Eruditos*; 1 (3); pp. 74-87. Where they established, as an objective, to study tax evasion and the causes associated with this problem. The methodology was under the synthetic analytical method with the general scientific method; the population was composed of Tungurahua taxpayers; and the sample of 125 people from the Pelileo Canton, in that sense, the interview was used as a research technique. The result discovered was that most people or taxpayers who fail to comply with tax regulations and laws do not meet their obligations because they do not have much information; In addition, their evasion is due to informality and the non-issuance of ballots; later the test called Chi-square was used where a term was obtained so they rejected the null hypothesis. Under this

premise, they concluded by mentioning that the tax culture contributes significantly to reducing tax evasion and consequently improving and increasing tax collection.(2021) $\chi^2 = 3.84$

Chávez and López developed on "Determinants of real estate property tax collection: a statistical approach for Mexico" for the Ibero-American Journal of Municipal Studies, 1 (19); pp. 89-119. Aiming to find the most important factors that influenced the low collection in real estate in Mexico. The methodology was of applied type, explanatory level under a quantitative method in a population conformed by 72.6% of urban municipalities and 27.4% of rural municipalities, having as technique and instrument the documentary analysis. In this context, they developed 3 ordinary least squares regression models for municipalities during 1989-2015, where administrative, legal, economic, financial and political variables determined the collection of taxes. The first model contained variables of constitutional reform, advertising spending, election year, financial dependence and debt, the second model contained variables such as social property and municipal GDP, while the third model inserted administrative variables. Under this premise, the result of the first regression was that the constitutional reform of 1999 has a significant impact on the property tax burden, likewise, advertising spending increased collection, fiscal dependence prevents tax pressure and high levels of debt generate a greater tax pressure. The result of the second model established that social property decreases the tax burden while economic growth directly influences the tax burden, on the other hand, the third model mentions that municipalities with explicit regulations collected more than municipalities without regulations. In this context, its conclusion was that property collection is limited – mainly – by the policy of taxes and federal transfers, the social property regime, and evasion.(2019)

Quincho researched on the "Tax culture and perception of the collection management of property tax in the Provincial Municipality of Huancavelica - 2021" to obtain the degree of master in public management in Trujillo. Where its objective was to expose the association between the constructs, the methodology used was: basic type, cross-sectional, with correlation level and experimental design, in this context, the population was integrated by 5589 collaborators called contributors and the sample was of 118 individuals extracted from the population, the technique and instrument were the interview as well as the development of questionnaires correspondingly, that questionnaire was validated by Cronbach's Alpha with a term close to unity, which is synonymous with being a well-established questionnaire. The results showed that about 80% of taxpayers have a low tax culture, that is, people with few values and little tax awareness, also, more than 80% think that it is not collected efficiently or in other words there is a low collection of property taxes. Therefore, the conclusion was the establishment of a direct relationship between the

tax culture with the commission in charge of collection, inspection, coercive collection and collection management.(2021)

2.2. Theoretical basis

2.2.1. Property tax collection

According to Rodriguez The collection of property tax is the accumulation of monetary assets for the administration of a certain territory, in other words, it is the collection of taxes by the presidents or major authorities, in that sense, it would be a task of the government which must be transparent, clear and precise. Likewise, such monetary accumulation also called "levies" must be used for purposes of benefiting society, for which the regulation of the Ministry of Economy and Finance is necessary. (2018)

On the other hand, according to Amisafuen is the capture of a set of financial resources for the provision of services to local governments that has been provided since the Constitution of 1823, and so far has provided well-defined criteria, as well as objectives for local governments or regional governments to maintain administrative order.(2016)

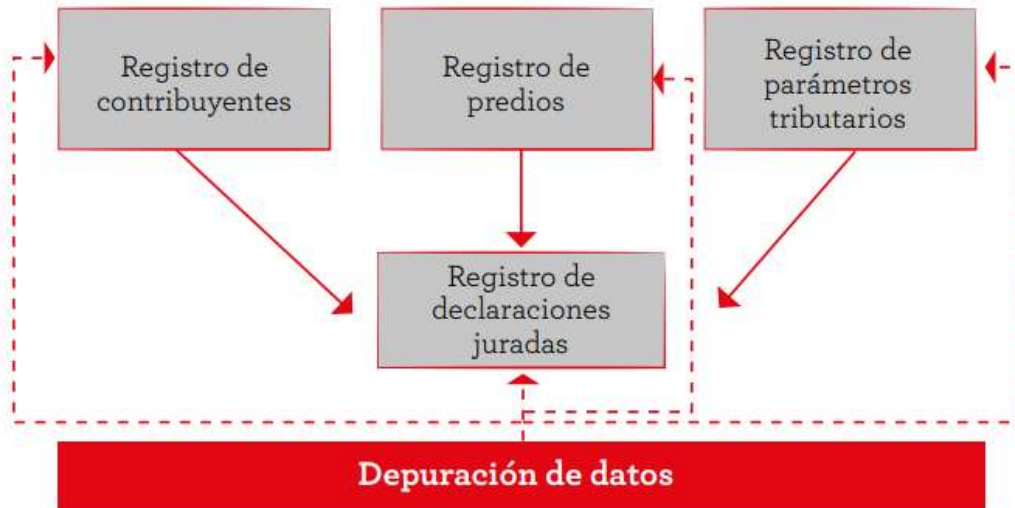
Romero et al. He mentions that property taxes are important because they are assimilated to property tax collection as a resource tax in specific local regions and are often the main source of funding for urban areas. Despite this fiscal relevance, municipalities have not yet been granted full authority to collect taxes, as some tax transfers are still administered by SUNAT.(2021)

2.2.1.1. Components

For an adequate collection of property tax it is necessary that the population has the necessary guidelines for an adequate tax registry. In that sense, the components of the tax registry are presented below. (Ministerio de Economía y Finanzas, 2016)

Figure 1

Components of the tax register



Note: This procedure focuses on saving the data obtained from the Affidavit of Self-Assessment on the personal aspects of the taxpayers, as well as relevant information of the real estate of whom the tax will be paid. Taken from the MEF, 2016, Guide for the registration and determination of property tax.

Figure 2

Taxpayer Registration Process



Note: The process reveals seven stages which are made up from the registration for the identification of the taxpayer to the registration of regimes of inafectations / deductions. Taken from the MEF, 2016, Guide for the registration and determination of property tax.

2.2.1.2. Characteristics

The property tax is an annual tribute of any taxpayer who has a real estate, whether land, fixed facilities or buildings that cannot be detached without the deterioration of these. According to the Ministry of Economy and Finance there are some characteristics about the taxpayers from whom the treasury is collected.(2016)

A. Characteristics of the people to pay the property tax:

Payment is made on January 1 of each year by all natural and legal persons who own a taxable property, and in case of sale of the property, the new owner is entitled to pay the tax the following year. A proportional portion of condominium property must be taxed by declaring ownership. If the tax authority cannot identify the owner, the taxpayer can pay for joint and several liability.

B. Characteristics of the property tax calculation:

Property taxes are calculated based on the value of the property around the geographic location of the county's jurisdiction. In that sense, the previous calculation becomes the responsibility of the tax authority, which determines the current value of land or buildings as of October 31 last year with the help of indicators calculated by the Ministry of Housing, Construction and Sanitation.

The monetary value of the buildings will be determined according to the manual of the National Appraisal Regulations, which uses the depreciation rate based on the years of antiquity, as well as the state of conservation. In addition, this estimated value will be agreed by the inspection of the responsible municipality, and in case they have not considered the value of the land, this is determined by the respective District municipality.

a. Calculation of property tax

The tax is calculated based on the following scale in relation to the value of the property belonging to a district.

Board 1

Payment of property tax based on the value of the property.

Autovaluation Section	Aliquot
Less than 15 ITU	0.2 %
Equivalent to 15 ITU up to 60 ITU	0.6 %
Greater than 60 ITU	1.0%

Note. Board 1 It shows the property tax based on the value of the property. ITU is the tax unit

b. Date of tax payment

There are approximately two payment methods, one is the lump sum payment on the last working day of February and the other is the installment payment, where a sequenced payment is made in the months of February, May, August and November.

2.2.1.3. Legal framework

According to Article 3 of the general provisions of the single contents, which are regulated by the administrative tax law, local governance entities receive revenues concerning Title II, Title III and Title IV. In this sense, emphasis will be placed on title two and three since it is of great interest for this study.

A. Title II: Municipal taxes

According to paragraph 6, the taxes of the municipality are divided into six categories: tax on the possession of real estate, levy on the cabal, gabela on the possession of vehicles, tax on betting and tax on non-sporting public performances.

In this sense, Article 8 establishes that property taxes are applied annually and taxes the levels of property values. If public effects are sought, real estate is considered to be land near seas, rivers and other bodies of water, as well as the structures that make up the properties, which are not handled, cannot be separated without damage or destruction. The collection and administration of taxes corresponds to the local government where the property is located.

The physical or legal taxpayer who owns the property, whatever its nature, is a passive taxpayer without exception, the owners of the concessions granted in full of Supreme Decree No. 059-96-PCM, will be responsible for the infrastructure and services of its reforms, extensions and regulatory standards, for the properties that are transferred to them, during the term of the contract.

The real estate of a condominium is considered to belong to a single owner unless the name and participation of each of the common owners has been communicated to the respective municipalities. Co-owners are jointly and severally liable for payment of any applicable property taxes, and one of the co-owners may be required to pay the full amount.

Article 10.- The nature of the taxpayer is designated according to the legal situation in which the tax commitment is established on January 1 of each year. In any transmission, the person who acquires it tends to assume to be the payer from the first day of each year.

Article 11.- The tax base refers to all the assets presented by each collaborator in the districts. To determine the total values of the property, the customs appraisal of the land and its value of the official construction units in force on October 31 of a

previous year and the depreciation table by age and condition are obtained. Evaluation Council - CONATA, approved per year by the Minister of Housing, Construction and Health by Ministerial Resolution. Taxpayers evaluate the fixed and permanent facility according to the methods approved in the provisions of the national assessment, the depreciation of the old and its preservation, and the regulations are established according to its conservation. This assessment is subject to the following urban inspections. If the land is not included in the basic official rate plan, the value of the land will be estimated by the appropriate county government or, if not included, by the taxpayer, taking into account taxes.

If the official land price or the unit price of construction is not announced in a given year, the amount of the tax base of the previous year will be updated by Supreme Decree and the unit price will be increased to the same percentage as a UIT. In this context, Chapter 13 determines that taxes are calculated by applying the tax base to the incremental scale for accumulation.

The municipalities are empowered to authorize the municipality to fix a minimum payment of the tax equal to 0.6% of the ITU, with effect from January 1 of the year in which the tax is applicable.

El Art. Article 14 determines the right of taxpayers with respect to the presentation of the affidavit:

- a) At the end of February annually, I leave the City Council decide to extend it.
- b) In the process of transfer of ownership of a property carried out in accordance with Supreme Decree No. 059-96-PCM or transfer of ownership of a property that is part of a franchise to a franchisee, the office must have infrastructure and public services that provide for the transfer of public works to the private sector, their reforms, extensions and regulatory standards, or when its ownership belongs to the State, and when the existing property is declared duly declared with a value greater than 5 UIT. In the situation, the affidavit is filed before each final business day of each month following the event.
- c) whether it is determined by the tax authority for all taxpayers and the deadline it establishes for the consequence; The Update of the Value of Municipal Property replaces the obligations provided for in the first paragraph of Art. and it is understood as effective if the contributor does not contest the cash of the tax within the indicated periods. Regarding the increases in the Tax with respect to Real Estate and / or Special Taxes for new work and / or construction are due to the acceptance of the work and / or the suitability of the building and, where appropriate, to the declarations of work. Property taxes or sales taxes cannot be increased

while construction is in progress unless construction or urban development has not been completed after the permit has expired.

Article 15 establishes the means of payment by which property tax could be cancelled:

- a) Payment in physical assets until the end of February annually.
- b) Per quarter to every four installments. The first structure to a quarter of the total tax collected and must be paid maximum when the second month of each year ends. The remaining installments must be made no later than the last working day of May, August and November, adjusted as indicated by the variations that accumulate in the range of wholesale costs of the INEI.

According to Article 16, in accordance with Article 14(b), the taxpayer must contribute the amounts prior to the final banking days of the next month. Article 17 presents the institutions exempt from property tax:

- a) Central, regional and local government. With the exception of goods that are delivered for the granting of amparo.
- b) Foreign governments subject to reciprocity, provided that their assets are used as the residence of representatives with diplomas for the operation of embassies, legal persons or consular offices, and that they serve Assets belonging to international organizations recognized by governments.
- c) Charitable centers, unless they have a specific purpose and where no commercial activity is carried out.
- d) Religious organizations used in temples, monasteries, convents and museums.
- e) State institutions that provide medical services.
- f) General bodies of the fire company, provided that the property is used for a specific purpose;
- g) The agricultural and indigenous communities of the mountains and the jungle, excluding the extensions that are transferred to third parties for economic exploitation;
- h) University and educational centers accredited for all educational and cultural assets according to the constitution.
- i) Allow national forest lands solely for forest and wildlife use and reforestation.

- j) Assets with property rights corresponding to political enterprises such as parties, movements, political alliances, identified by the relevant authorities.
- k) Property belonging to enterprises of disabled persons and with recognition.
- l) Products duly recognized by the Ministry of Labour and Social Development, with names corresponding to trade unions, provided that they are used for the specific purpose of the organization. Likewise, the goods declared relics of the national cultural heritage by the National Institute of Cultural Affairs, if they are destined to housing or are dedicated to the headquarters of a non-profit organization and are duly registered or declared taxed. You can't live in every municipality. "(m) Departmental, state and district clubs established by law, and the associations representing them, provided that the property is intended for a specific organizational purpose."

In the cases referred to in subparagraphs c), d), e), f) and h), the use of any or all of the property for profit, income generation or purposes other than those of the beneficiary must: It means: Loss of unaffected persons.

Article 18: The properties listed in this article are entitled to deduct 50% of the tax base to determine the tax rate. Rustic land is inherent to agricultural activity unless it is included in the basic urban tariff plan. Landing in cities where air navigation aid systems are installed, provided that they are intended for that purpose.

Article 19.- The retiree must own, in his own name or by marriage, a property as a place of residence, whose total income will be constituted by the pension he receives, this amount may not exceed one UIT per month. equivalent to 50 UIT, property tax base. For the purposes of this Article, ITU values enter into force on January 1 of each taxable year.

Sole proprietorship conditions are considered fulfilled if, in addition to residence, the retiree also owns another property unit consisting of a garage. The use of any part of the property for productive, commercial and/or professional purposes with the approval of the respective local authority, does not affect the deductions set out in this clause. The provisions of the previous paragraph apply to older adults who do not receive a pension and own a single property in their own name or in the name of their spouse for accommodation and gross income not exceeding 1 UIT.

Article 20.- Tax revenues constitute the revenues of each local government where the taxable assets are located and the administration of the taxable assets corresponds to it. Five percent (5%) of the tax return is used solely to finance the

development and maintenance of the sectoral cadastre and measures taken by the tax authorities to strengthen administration and improve tax collection. Each year, county governments must approve a cadastral development plan for the year, which is based on what was done the previous year.

2.2.1.4. Situation of the self-valuation and collection of property tax in the provincial municipality of Angaraes.

The Provincial Municipality of Angaraes in its website states the following: "We are a municipality organized to provide quality services and transparency, as well as to promote social inclusion for the benefit of citizens, thus achieving the integral and sustainable development of the province, through participatory and innovative management. " Considering this portal, the institutional reality regarding the self-valuation and collection of property tax is described below.

According to Article 3 of the general provisions of the single contents, which

Taking into account the information described in the following:

TABLE I					
<i>N</i> <i>°</i>	<i>DESCRIPTION</i>	<i>YEAR</i>	<i>QTY.</i>	<i>APPROXIMATE AMOUNT</i>	<i>TOTAL DEAR</i>
1	<i>XPAYERS ON FILE</i>	2018	425	<i>S/ 42.10</i>	<i>S/ 17,892.50</i>
2	<i>XPAYERS ON FILE</i>	2019	425	<i>S/ 42.10</i>	<i>S/ 17,892.50</i>
3	<i>XPAYERS ON FILE</i>	2020	425	<i>S/ 42.10</i>	<i>S/ 17,892.50</i>
4	<i>XPAYERS ON FILE</i>	2021	425	<i>S/ 42.10</i>	<i>S/ 17,892.50</i>
TOTAL					<i>S/ 71,570.00</i>

Source: Archive of the Tax Administration Management

This table details the number of 425 taxpayers who did not make their property tax payments counting retroactively plus two years ago to more than the date 2022. In this sense, the files are in the file of the Tax Administration Management.

If an approximate amount of S / 42.10 per taxpayer is taken into account, leaving the type of construction unknown, and only taking into account as land, the Municipality would have a collection of S / 17,892.50 (Seventeen thousand eight hundred and ninety-two with 50/100 soles) per year, However, considering up to 4 years ago starting in 2022 before its prescription this Management would collect the sum of S / 71,570.00 (Seventy-one thousand five hundred and seventy with 00/100 soles). Likewise, it is noted that the condition of each taxpayer is unknown, in cases of being an elderly and /

or deceased, so the information of the entire documentary collection of this management is not accurate for each taxpayer.

TABLE 2					
N°	DESCRIPTION	YEAR	QTY.	INSOLUTO AMOUNT	MECHANIZED EMISSION
	TAXPAYERS REGISTERED IN THE ALLPANET SYSTEM BY 2022	2022	3911		
1	TAXPAYERS IN DOCUMENTARY COLLECTION WHO PAID UNTIL FEBRUARY 28	2022	452	S/ 52,602.91	S/ 8,543.00
	TAXPAYERS IN DOCUMENTARY COLLECTION WHO PAID IN MARCH 2022	2022	281		
TOTAL					

In the allpanet system this management registers 3911 taxpayers, who belong to the district of Lircay and some surrounding towns which are those who made their declaration, however, to date 100% of taxpayers have not made their declaration of the year 2022, it should be noted that the payment of the (I installment), expired on February 28, 2022. Taxpayers who have stopped paying their property tax from previous years; counting retroactively from 2 years to more, so it is another reason in which it is suggested to make the tax campaign with tax amnesty, as long as the population pays the property tax of previous years, without arrears or interest also with reductions with what this management would be complying with awareness and encourage the inhabitants to have a tax culture since the payment of property tax is given annually, in such a way that another factor is considered for the fulfillment of *goal 2 strengthening the administration and management of property tax* established by the Ministry of Economy and Finance.

There is no trained personnel for the attention to taxpayers, and manual work is generated daily making you have more time worked and accumulate the amount of work since there is not enough staff to manage and control the files as the case of each one there is no exact determination of each property since taxpayers are as tax omissions to it the increase in the Collection is considered ambiguous, since taxes can only be regulated by law or by the political constitution, they are administered by the municipalities

Lack of design of an adequate audit action, as well as granting facilities to the taxpayer for the fulfillment of their tax obligations.

Lack of warmth on the part of municipal officials in the orientation and attention to taxpayers, promoting on the contrary an attitude of disorientation, resistance to users.

Lack of an updated Cadastral Map of the town of Lircay

Unreal values of each property so the calculation of the tax is minimal.

Behavior of the collection of the tax on the value of property assets

REVENUE					
YEAR	2017	2018	2019	2020	2021
AMOUNT	S/ 145,447.70	S/ 108,028.83	S/ 326,672.00	S/ 194,036.00	S/ 444,590

As can be evidenced in the absence of an accurate, strategic action and an adequate provision of service, the municipality has stopped collecting a significant amount for Property Tax, resources that by law correspond to it.

As a result of the health emergency due to the effects of Covid-19, the collection entity "Municipalidad" has not developed any medium or long-term strategic action to demand compliance with tax obligations from property owners, limiting itself simply to developing temporary payment actions every first 3 months of each year where some neighbors voluntarily approach the municipality moderately to pay their taxes, without any pressure action for the fulfillment of payment to others, as shown in the following tables:

BEHAVIOR OF TAXPAYERS AS OF DEC. 31, 2018 LIRCAY- CITY		
EXISTING URBAN PROPERTIES	10,485	100%
REGISTERED TAXPAYERS	3,373	32%
PAYING TAXPAYERS	1,689	50.07%
OMISOS TAXPAYERS	1,684	49.93%
TAX EVASION		62%

In fiscal years 2019, 2020 and 2021 as a result of some strategic actions, the entity has managed to improve the collection of property tax in an optimal way, which has met the goals of the Incentive Program for the improvement of municipal management, consequently obtained economic bonuses for the benefit of the commune.

Likewise, in the guidelines of the goals of the aforementioned program for the year 2022, the MEF has arranged to improve the collection of property tax by 52.3% in reference to the collection of the 2021 period. Thus, it forces the entity to develop drastic actions to reduce the rate of omissions, evasion and tax avoidance, including executing coercive actions as a means of demanding collection.

The economic reactivation in our country is taking place progressively due to the consequences generated by the COVID 19 pandemic, as there is a need to socially attend to the residents of the district of Lircay, granting them facilities in the payment of their tax and non-tax obligations.

The taxpayers found in annex No. 1, are taxpayers who have stopped paying their property tax from previous years; counting retroactively from 2 years to more, so it is another reason why it is suggested to make the tax campaign with tax administration, as long as the population pays the property tax of previous years, without arrears or interest in addition to reductions with what this management would be complying with to raise awareness and encourage the inhabitants to have a tax culture since the payment of property tax is given annually, in such a way that it is considered another factor for the fulfillment of *goal 2 strengthening the administration and management of property tax* established by the Ministry of Economy and Finance.

Of the universe of taxpayers existing in the Allpanet system that are 3593, there are 815 taxpayers who made the payment of their property tax from January 2 to March 28, 2022, capturing S / 120, 834.91 (one hundred and twenty thousand eight hundred and thirty-four soles with 00/100) which represents 22.68%. Meanwhile, 2778 taxpayers still do not pay their property tax, so, to cover the total receivable, this administration needs to collect the amount of S / 323,755.09 (Three hundred twenty-three thousand seven hundred and fifty-five soles with 09/100) with respect to goal 2 of 2021. Therefore, it is up to this Management to carry out actions to overcome the collection of 2021. (see table N°3 of this report), That, if it were approved to grant tax administration and could be until June 15, 2022, this Municipality would be capturing income from the collection of taxes, exceeding up to 30% of the amount of taxpayers that are in the file of the Tax Administration Management. In the same way, I suggest carrying out decentralized attention and training, informing the general population, in each neighborhood, in such a way that the tax culture can be induced.

III. HYPOTHESES AND VARIABLES

3.1. Research hypothesis

3.1.1. General hypothesis:

Hi: There is significant influence between the Autovalúo and the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021.

Hi: There is NO significant influence between the Autovalúo and the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021.

3.1.2. Specific hypotheses:

- A. There is significant influence between the tariff value of the property in the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021.
- B. There is significant influence between the unit price of construction of the property in the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021.
- C. There is significant influence between the state of conservation of the property in the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021.
- D. There is a significant influence between the depreciation by age of the property in the collection of property tax in the provincial municipality of Angaraes – department of Huancavelica, during the years 2019 – 2021.

IV. METHODOLOGY

4.1. Type of research design

4.1.1. Type of research

The study tends to be applied. According to Elgueta and Palma, any science that involves a systematic process to access knowledge is applied research, in that sense such knowledge is strongly associated with a well-established method (p. 125). Meanwhile, for Espinoza his goal is to apply the results of the research to design strategies for the benefit of the community. As commented by Hernández et al. The results of applied research should be used to create new ways of dealing with problems. Under this premise, the research will be applied, since it is intended to identify how it affects evading taxes when joining the property tax, thus being the causes of the problem will allow generating strategies or policies that help in its solution(2010) (2010)(2014)

4.1.2. Research Design

The report will be non-experimental – longitudinal. This type of studies is empirical because it only observes and analyzes phenomena and events that occur in the natural environment. Under this context, its design will be non-experimental – longitudinal, thus the variables will not be manipulated, being observed in a timely manner and will analyze the real phenomena in their purest nature. It will also be longitudinal, as the data will be collected over three time periods, therefore it will be vertical.(Elgueta & Palma, 2010)

4.2. Unit of analysis

It is structured by the taxpayers of the Provincial Municipality of Angaraes de Huancavelica during the period 2019, 2020 and 2021.

4.3. Study population

For Hernández et al., it is a series of groups with a common specification. They must be clearly ordered according to their characteristics such as time, content and place. According to Ñaupas (2014)(2018) It's a group of people or things you want to learn about in research. This study will include 3,593 taxpayers registered with the Municipal Tax Office of the province of Angaraes.

4.4. Sample size

As Hernández et al. indicate, a sample is made up of a subset of the inhabitants; In that context, the pre-selected population must be well defined to be accurately representative. It is integrated by 347 taxpayers of the Municipality of Angaraes – Huancavelica.(2014)

4.5. Sample selection

The stratified thesis will be applied and its affixation was proportional. For Hernández et al., probability sampling consists of giving all elements of the population the same opportunities to be chosen. Under the above, the sample used will be probability sampling, that is, the selected sample is simple random; and its size (n) tends to be calculated by:(2014)

$$n = \frac{Z^2 P \cdot Q \cdot N}{\varepsilon^2 (N - 1) + Z^2 \cdot P \cdot Q}$$

Where:

Z(1.96): Representation of a normal distribution $(1 - \alpha)$

P(0.5): Success rate.

Q(0.5): Failure rate.

$\varepsilon(0.05)$: Margin of error.

N(3593): Number of population

n: Sample quantity

Replacing you have:

$$n = \frac{1.96^2 0.5 * 0.5 * 3593}{0.05^2 * (3593 - 1) + 1.96^2 * 0.5 * 0.5}$$
$$n = 347.1406$$

Thus, the sample size will be 348 taxpayers.

4.6. Data collection techniques

The survey will be the technique; in this regard, Ñaupas et al. He mentions that it helps to systematize the information, where the researcher asks the respondent about the data he wants to obtain. While for Hernández et al., it refers to the data techniques used as an instrument consisting of a series of highly structured questions that collect information that requires statistical treatment from a quantitative perspective.(2018)(2014)

On the other hand, the documentary review will be used, in this regard, Ñaupas et al. It mentions that it consists of selecting ideas related to the information of a document to unambiguously represent its content and thus retrieve the information contained in the document.(2018)

4.7. Analysis and interpretation of information

Descriptive statistical analysis will be used for the development of statistical tables, graphs and tables.

The level of correlation between tax evasion and property tax collection is then determined. And finally, the hypotheses are compared by inference statistics considering the research hypotheses, determining statistical tests and estimating the p value.

I. BUDGET

According to Ñaupas et al. A budget is a line (tabular) of costs associated with a proposed project. Budget descriptions include more detailed details of expenditure categories and can explain how funds are used if it is unclear. In this context, the budget is the expenses incurred necessary for the development of this research which are detailed below:(2018)

Board 2

Research budget

DETAIL	QTY.	UNIT OF MEASU REMEN T	PREC. UNIT. (S/.)	SUB TOTAL (S/.)	TOTAL (S/.)
GOODS					529.00
Reference Texts	3	Units.	50	150	
Bond paper 80 g	2	Mill.	15	30	
Pens	3	Units.	2	6	
Pencils	3	Units.	1	3	
USB stick	1	Units.	30	30	
Folder	2	Units.	5	10	
Printer ink	4	Units.	50	200	
Other				100	
SERVICES					4 350.00
Internet	6	Month	70	420	
Copies and printouts	200	Units.	0.10	20	
Tickets and calls	6	Month	100	600	
Ringed drafts	3	Units.	10	30	
Bound	2	Units.	15	30	
HUMAN CAPITAL				2 500	
Opportunity cost	6	Month	500	3000	
Other				250	
TOTAL BUDGET					4 879.00

Note. The opportunity cost refers to the income that the researcher would receive as a result of other activities carried out in the time spent in the study.

II. SCHEDULE OF ACTIVITIES

According to Hernandez the schedule(2014) Project Activities is a management tool that presents a chronological list of tasks required to execute a project.

Board 3

Schedule of activities

ACTIVITY	2022-2023						
	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023
Review of the Regulation of Degrees and Titles, as well as the Outline of the Thesis Plan.	X						
Development of the thesis plan.	X	X					
Presentation of the plan.		X	X				
Appointment of the advisor and jury.			X	X			
Observations by the advisor and jurors.				X			
Review and approval of the PT.				X			
Survey development and data collection methods					X		
Information processing and interpretation of results					X	X	
Presentation of the thesis report and approval by the members of the jury						X	
Thesis support							X

Note. The Board 3 It shows the schedule of activities where the actions to be carried out in an estimated period of time are detailed.

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