

Administrative management in the collection of property tax in the municipality of Condorcanqui, Peru

La gestión administrativa en la recaudación del impuesto predial en el municipio de Condorcanqui, Perú

Gestão administrativa na cobrança do imposto predial no município de Condorcanqui, Peru

CPC Rosita Maribel Neira Cruz

<https://orcid.org/0000-0002-5588-2966>

rmeiracr01@ucvvirtual.edu.pe

Universidad César Vallejo

CPC Victoria Delgado Fernández

<https://orcid.org/0000-0003-2330-0922>

vdelgadofe@ucvvirtual.edu.pe

Universidad César Vallejo

Dr. Victor Hugo Puican Rodriguez

<https://orcid.org/0000-0001-7402-9576>

vpuican@unibagua.edu.pe

Universidad Nacional Intercultural Fabiola Salazar Leguía de Bagua

Dr. Jorge Luis Vargas Espinoza

orcid.org/0000-0003-3026-769X

Jvargas@unibagua.edu.pe

Universidad Nacional Intercultural Fabiola Salazar Leguía de Bagua

Mg. Michael Raúl García Escalante

<https://orcid.org/0000-0002-7515-0017>

michaelraulgarcia@hotmail.com

Universidad Nacional de Trujillo

ABSTRACT

The general objective was to determine how administrative management affects property tax collection in the municipality of Condorcanqui, Peru. A quantitative and qualitative approach was used, with a non-experimental transectional design, of a descriptive-correlational type, the techniques used were the survey and documentary analysis, as instruments were the documentary analysis guide and the questionnaire, which was applied to 92 taxpayers of the municipality of Condorcanqui, Peru. The results revealed that the administrative management reached 54.3% in the deficient level and on the collection of the property tax it was observed that in the first semester from January to June, of the years 2018 and 2020 present a drop in the collection of 44% and 45% respectively, only in 2019, it reached an increase of 47%. On the other hand, in the second semester from July to December 2017, it is evident that 2019 obtained a drop of 23%, on the other hand, in 2018 had a slight increase of 15% and in 2020 13%, in addition, they achieved a Spearman's Rho of 0.671 and a bilateral sigma of less than 0.05. It is concluded that the impact of administrative management is direct linear moderate with the collection of property tax, thus demonstrating that, if an efficient administrative management is carried out, according to the requirements of the entity then the collection of property tax in the municipality of Condorcanqui, Peru can be significantly increased.

Keywords: Planning, organization, direction, control, administrative management

RESUMEN

Se utilizó como objetivo general determinar cómo la gestión administrativa repercute en la recaudación del impuesto predial en el municipio de Condorcanqui, Perú. De la misma forma se utilizó un enfoque cuantitativo y cualitativo, con diseño no experimental transeccional, de tipo descriptivo – correlacional, las técnicas manipuladas fueron la encuesta y el análisis documental, como instrumentos fueron guía de análisis documental y el cuestionario, el cual, fue aplicado a 92 contribuyentes del municipio de Condorcanqui, Perú. Los resultados revelaron que la gestión administrativa alcanzó un 54.3% en el nivel deficiente y sobre la recaudación del impuesto predial se observó que en el primer semestre de enero a junio, de los años 2018 y 2020 presentan una caída en la recaudación del 44% y 45% respectivamente, solo en el 2019, alcanzó un aumento del 47%. En cambio, en el segundo semestre de julio a diciembre del 2017, se evidencia que el 2019 obtuvo una caída del 23%, en cambio, en el 2018 tuvo un ligero aumento del 15% y en el 2020 un 13%, además, consiguieron un Rho de Spearman de 0.671 y una sigma bilateral menor a 0.05. Se concluye que la repercusión de la gestión administrativa es directa lineal moderada con la recaudación del impuesto predial, demostrando de esta manera que, si se lleva a cabo una gestión administrativa eficiente, acorde a las exigencias de la entidad entonces se puede aumentar significativamente la recaudación del impuesto predial en el municipio de Condorcanqui, Perú.

Palabras clave: Planificación, organización, dirección, control, gestión administrativa.

RESUMO

O objetivo geral foi determinar como a gestão administrativa afeta a cobrança do imposto predial no município de Condorcanqui, Peru. Da mesma forma, utilizou-se uma abordagem quantitativa e qualitativa, com um desenho transaccional não experimental, do tipo descritivo - correlacional, as técnicas manipuladas foram a pesquisa e a análise documental, como instrumentos foram o guia de análise documental e o questionário, que foi aplicado a 92 contribuintes do município de Condorcanqui, Peru. Os resultados revelaram que a gestão administrativa atingiu 54,3% no nível deficiente e sobre a arrecadação do IPTU observou-se que no primeiro semestre de janeiro a junho, dos anos de 2018 e 2020 apresentam uma queda na arrecadação de 44 % e 45% respectivamente, somente em 2019, atingiu um aumento de 47%. Por outro lado, no segundo semestre de julho a dezembro de 2017, é evidente que 2019 obteve uma queda de 23%, por outro lado, em 2018 teve um ligeiro aumento de 15% e em 2020 13%, além, eles alcançaram um Rho de Spearman de 0,671 e um sigma bilateral menor que 0,05. Conclui-se que a repercussão da gestão administrativa é moderada linear direta com a arrecadação do IPTU, demonstrando assim que, se for realizada uma gestão administrativa eficiente, de

acordo com as exigências da entidade, então a arrecadação pode ser aumentada significativamente. . imposto predial no município de Condorcanqui, Peru.

Palavras-chave: Planejamento, organização, direção, controle, gestão administrativa.

I. INTRODUCTION

African countries have been facing low financial capacity in the vast majority of their local governments for several decades, generated by low land tax revenues. (Oppong, 2021). Although the collection of property tax is essential to maintain economic stability in these types of governments, municipalities do not have the real value of land in the market. (Hall & Kanaan, 2020). These situations generate that the employees responsible for guiding and indicating to the taxpayer the amount to be paid, calculate it taking into account the outdated information that the institution has, negatively impacting the economic stability of the municipalities, being the most affected the vulnerable people. (Krupa & Kriz, 2021).

In the regional context, it is evident that public employees do not possess soft skills that allow them to empathize with taxpayers. (Congress of the Republic, 2020) Likewise, public servants do not have the experience needed to interact, guide and serve this type of people in the best possible way, since each one of them has a totally different culture and customs. (Ministry of Economy and Finance [MEF], 2021). These situations cause taxpayers to make constant complaints alleging that the amount calculated is not the amount they should pay, and on other occasions, taxpayers do not find the solution to their queries, causing them to feel even more confused, and these factors minimize or reduce property tax collection. (Trujillo Tax Administration Service [SATT], 2021)..

With respect to the municipality of Condorcanqui, it has been facing a considerable drop in the collection of the property tax, thus, according to information expressed by the manager of the revenue office of this municipality, he mentioned that in 2019 it collected the sum of S / 108,545.03, but in 2020 it was S / 73,894.40, showing substantial drops in the passing of the years. This considerable reduction in the collection of property tax is generated by maintaining outdated information from the urban and rural cadastre, as well as by the high levels of corruption that the municipal authorities have been committing in this locality and above all by the lack of experience and professionalism of their officials and workers when orienting and attending to the claims of the taxpayers. The problem was formulated as follows: How does administrative management affect property tax collection in the municipality of Condorcanqui, Peru?

This work is justified theoretically, it is based on Taylor's theory of administration (2005) and on the theory of political economy principles and taxation of David (2016), likewise, it is methodologically justified, because the data obtained in this work will serve as background for future research containing one or both study variables. With respect to the practical justification, this work is based on the dimensions or characteristics of the study variables. In the social aspect, this work will allow the authorities to know what is the type and level of administrative management used by those responsible for the revenue office of the municipality of Condorcanqui, likewise, it will benefit taxpayers, because through this research, it will be possible to take necessary and legal measures in the calculation of the payment of this tax.

Likewise, the main objective was to determine how administrative management affects property tax collection in the municipality of Condorcanqui, Peru. Likewise, the scientific hypothesis was established as follows: Administrative management has a significant impact on property tax collection in the municipality of Condorcanqui, Peru.

II. THEORETICAL BASIS

After describing the problematic reality and the aspects of the introduction, we proceed to contextualize the previous works of authors from different countries of the world, in Egypt. Schmoll (2021). He decided to analyze the shortcomings in the collection of property taxes. It was based on an ethnographic, qualitative and descriptive study, demonstrating that the weakness that is evident in the administrative management is caused by the influence of the political elites in the decision making, which, cause that the taxation is not fair and legitimate for all the taxpayers, being one of the elements that cause the reduction of

the collection of the patrimonial tax. In the United Kingdom. Wynter et al. (2021). Analyzed the extent to which stamp duty has been complied with. Under a qualitative, descriptive approach, applying the interview to 22 officials of the stamp duty or land tax section, revealing that the radical changes without taking into account the real situations that have been happening in this country have generated that in the last five years the collection of this tax has been reduced by 35%, having now to promote the fiscal incentives that can increase its collection, but for this it is necessary to enhance the labor skills through the administrative management of each person responsible for the collection of this tax.

In Nigeria. Orekan (2021). Decided to identify the typical impact of property taxes on resource development in Abeokuta South. Through a quantitative study, they applied the questionnaire to 75 appraisers and 15 companies. They concluded that, the barbarity of taxpayers and municipalities, as well as corrupt practices are the cause of the decline in the collection of this tax, which has seriously impacted the economic stability of the cities. In Argentina. Carrillo et al. (2021). Carrillo et al. studied the effect of fiscal rewards on the collection of property tax, using a quantitative, explanatory method, applying the survey to 400 individuals, showing that, when fiscal rewards and incentives are not evaluated, these measures become an obstacle instead of a support, bringing considerable side effects on the economy of the municipalities and therefore on the citizens. In China. Cao et al. (2021). They decided to study the decentralization of property tax collection at the national level. Through a qualitative study, with bibliographic analysis, they determined that bribes by businessmen who own real estate have led to the non-collection of this tax, generating discomfort and complaints from those taxpayers who have been complying with this payment, these situations considerably affect the municipality and all its citizens.

In the European Union. Janousková and Sobotovicová (2021). They studied to evaluate the approaches to property taxation in the respective states, using a qualitative study, with analysis of secondary statistical data from the tax administration of the Czech Republic, determining that the constant variation of the percentages of property tax has generated a very high gap between the citizen and the collecting entity, because they consider that such increases are not justified by the public services provided by the municipalities to the people, being one of the possible elements of the decrease in the collection. In Africa. Oyalowo et al. (2021). decided to examine administrative trends in property taxes. Under a qualitative, descriptive and case study, they revealed that, on the African continent, it is evident that the high urbanization rates are threatening the infrastructure capacity, as well as the non-fulfillment of the basic needs of the people, these situations have been caused by the inadequate use of the economic resources collected by the property tax, this shows that the administrative management that these entities carry out is inefficient. Likewise, Palacios (2019). He decided to analyze the integral process of collection of the property tax, under a descriptive, non-experimental study, with a concurrent mixed approach, 09 officials were interviewed and documents were analyzed, allowing to show that the processes that are being executed in the collection of this tax, do not have the necessary technical instruments, causing different inconveniences, such as the increase of delinquency and the substantial drop in the collection of this tax.

Finally, we proceed to cite the studies of scientists, experts and connoisseurs of the national context, in Luya. Vásquez and Farje (2020). Their purpose was to diagnose the effectiveness of the administrative management of local governments in the collection of land tax. Through a quantitative, descriptive approach, they applied the questionnaire to 50 collaborators, concluding that the decrease in property tax collection is caused by the high rate of corruption, lack of experience and professionalism of the authorities, officials and public servants, thus demonstrating that the administrative management that is being used is incapable of improving property tax collection in the short, medium and long term. In Juanjuí. Aguilar et al. (2020). decided to study an administrative management model to increase property tax collection. Under an applied, descriptive, non-experimental study, they applied the questionnaire to 19 workers, resolving that the increase to 70% of fiscal noncompliance of the property tax, has been generated by the little importance assumed by the authorities, since, as there is little commitment with the economic development and welfare of the population, the performance of the work functions of each one of the members of the entity is not evaluated, this shows that the administrative management is not efficient at the moment of guiding the taxpayer and collecting the property tax.

In Puno. Quispe et al. (2020). They decided to determine the factors that influence the payment of property value tax. Under a quantitative, descriptive method, 375 taxpayers were surveyed. It is evident that social confinement and the loss of employment have caused citizens not to comply with the payment of the property tax, becoming a determining factor in the reduction of the collection of this tax, also, it is evident that the lack of measures or techniques to increase the economic income has caused that the goal set by the

institution is not met. In Chota. Saavedra et al. (2020). They evaluated the forms of land tax collection in states such as Peru and other countries. Through a qualitative approach, with a systematic review, they revealed that the lack of collection or payment channels for property tax in times of pandemic has caused the increase of taxpayers' debt, since, not finding digital payment channels, they have not been able to reliably comply with their fiscal duty, demonstrating that the administrative management is not in line with the technological requirements that are required at this time.

In North Lima. Alvarez and Loyola (2020). They decided to establish the relationship between administrative management, strategic marketing and property tax collection. Under a quantitative, correlational study, 1375 workers were surveyed. They determined that the lack of a competitive vision of the services and actions carried out by public entities is what causes administrative management and strategic marketing not to evolve reliably in this type of institutions, which is reflected in the failure to meet the basic goals of property tax collection required by the national government, thus demonstrating that there is a high positive relationship between all the variables (Rho Spearman 0.954). In Chimbote. Julca (2019). It decided to describe the influence of administrative management on property tax collection, using a quantitative, descriptive approach by surveying 15 employees. He determined that the lack of a system that manages the information of all the properties of the citizens, causes mistakes to be made at the time of calculating the property tax, overcharging some and undercharging others, this causes the claims and complaints of the taxpayers that to date are not assumed with responsibility by the officials and employees, being these factors that show that the management that is carried out is completely incapable of favoring the increase in the collection of the property tax.

Now, we proceed to contextualize the scientific approach considered in administrative management, which was Taylor's theory of administration. (2005) The theory reveals that a good administration influences in a very positive way both in a company and in a municipality, allowing a good management of decision making, a good quality of service and work performance, however, it is not easy to have a good administrative control, this due to certain conflicts that are generated in simultaneous occasions, let us remember that within a good administrative management several important aspects influence as the assertive communication between workers and bosses and the users.

Administrative management can be defined as the execution of activities that make it possible to achieve certain results in an efficient and economical way, allowing for the positive evolution of the entity. (Chiavenato, 2011). It can also be defined as the successive phases that allow the administration to interrelate through an integral process. (International IDEA, 2008). The importance of the administrative management lies in the effective conduction through a good control of the work areas of the employees, besides this type of management has the weight of making decisions and executing projections and actions for the improvement of the people. (Bryson & Bert, 2021)

The dimensions considered were 4: planning, organization, direction and control. Planning refers to the use of the entity's policies in all the processes that it intends to carry out, having to execute the budgets as planned, without leaving that role, but for this, it must carry an efficient administrative process, with time and in advance, because, this allows to execute activities in the shortest possible time favoring in a positive way the planned results (Guo et al. 2018). Dimension 2, is the organization, where it stipulates that for the achievement of common goals, all members must be encouraged to maintain an efficient coordination, which allows dividing the work equally, respecting the hierarchical levels, because, it is through this that the integration of the entity is achieved (Guo et al. , 2018). Dimension 3, is management, to achieve this category, officials and bosses must practice leadership in each of their functions and interactions with their employees, maintaining appropriate and respectful communication, since, through this, motivation to workers is achieved allowing the entity to achieve the fulfillment of the objectives outlined (Guo et al. , 2018). Dimension 4, is control, in this element it is mentioned that control activities should be executed without prior notice, in order to evidence whether or not there is commitment and institutional identity of public servants. (Rodriguez, 2020) This measure will allow finding the bottlenecks that are affecting the interests of the entity, having to develop a plan that allows promoting confidence in the processes carried out by employees, because in this way it will be possible to ensure the reliability of the information that workers deliver to the taxpayers, and if they find deficiencies, they can be corrected in time, allowing the institution to improve administrative management for the benefit of all. (Guo et al. , 2018).

With respect to the scientific approach to property tax, we considered the theory of political economy and taxation principles of David (2016) where he states that every human being of legal age has the duty to make available to the state a part of his income, this is called tax, which can be a product of the land

he owns or the income caused by business activities. That is to say, these areas are taken by the directors of the municipality that have the function to look for the improvement of the town, the amount of the tax is according to the wealth that the user has, his real estate, among others according to that a self-assessment of everything is made and the amount to be paid is generated. (Hou, 2020).

The most relevant definitions were that of Smolka (1994) where he stated that it is the tax that takes into account the value of the properties, whether urban or rural, owned by a given person. Likewise, it can be defined as an annual obligatory contribution which takes care of taxing the exact amount that the local government has in its database, whether these are rural or urban properties (Belmonte et al. 2021). This tax obliges natural persons as well as legal entities to comply with it, as long as they have properties under the name of the person or company name (Brockmeyer et al. , 2021).

In order to calculate this tax, a progressive scale cumulative to the total value of the possessions located in the district is taken into account (García et al. 2021). The first installment can be paid up to February 28, the second installment up to May 31, the third installment up to August 31 and the last installment up to November 30. (Gutierrez, 2020) In the event that the obligor does not comply with the payment within this schedule, it must pay surcharges, such as late payments and interest generated for each day that has passed since compliance. (Madrigal, 2021)

The dimensions considered in the collection of property tax are 3: tax awareness, tax auditing and direct and indirect tax. With respect to tax awareness, it refers to the fact that the entity must make transparent all public expenditures made, communicating to all citizens about such actions, since this allows creating a stable tax awareness in taxpayers, because through tax education a high level of civic-tax education is achieved (Villafuerte et al. 2021).

With respect to tax auditing, it is said that the entity has the obligation to keep updated the information of all the characteristics of the real estate of the citizens, since, this allows it to really know the amount of subjects that are obliged to pay taxes, allowing the entity to increase the collection of the patrimonial tax, maximizing on a large scale the tax compliance (Villafuerte et al. , 2021).

Likewise, employees must have knowledge about the exemptions and exemptions, since this will allow them to identify which taxpayers are legally benefited, allowing the entity to move away from the claims of citizens, which cause loss of time and money to the institution, these measures will help the entity to massively increase the collection of the property tax (Arbieto et al., 2020). With respect to the direct and indirect tax dimension, it is referred that the entity must know and analyze the tax capacity of each taxpayer, since this allows it to adequately carry out the property tax burden, but for this, it is of vital importance to know the economic capacity of each of its citizens (Villafuerte et al. , 2021). Likewise, it must be kept informed of all regulatory changes on property taxation, and especially what indicators are used to calculate this tax (Munnell et al. 2020).

III. METHODOLOGICAL PROCEDURES

A descriptive type of research was used, because the purpose is to understand the real problems demonstrated during the theoretical development of the two variables. Likewise, a causal correlational level of research was considered, because the purpose is to measure the degree of impact between the two variables. Likewise, a non-experimental cross-sectional design was considered, because time was divided during the assimilation of the data.

We considered 230 taxpayers in the municipality of Condorcanqui, Peru. Because the entire universe is involved in both study variables, the 92 taxpayers of the municipality of Condorcanqui, Peru, were considered. The taxpayers of the municipality of Condorcanqui, Peru, were considered as the unit of analysis.

The techniques used to collect information in this work were the survey, which was applied to taxpayers, and the documentary analysis of the property tax collection reports of 2017, 2018, 2019 and 2020, on an annual basis. As instruments, the questionnaire was used for both study variables; likewise, the documentary analysis guide was used in this same variable, which allowed measuring the difference in collection on a monthly basis. Likewise, the survey instrument was adapted from the work by Castillo (2018) and Cajo (2021). The indicators considered in this work were:

Table 1

Indicators of the dimensions of administrative management and property tax collection

Variables	Operational definition	Dimensions	Indicators		
Administrative management	This variable has been studied using the dimensions: Planning, organization, direction and control.	Planning	Policies		
			Budget		
			Administrative process		
		Organization	Execution of activities		
			Achievement of common goals		
			Efficient coordination		
		Address	Integrating the entity		
			Appropriate communication		
			Motivation		
		Control	Fulfillment of objectives		
			Trust		
			Reliability of information		
Property tax collection	This variable has been studied using the dimensions: Tax awareness, tax auditing, and direct and indirect tax.	Tax awareness	Deficiencies found		
			Public expenses		
			Tax awareness		
			Tax education		
		Tax auditing	Civic and tax training		
			Information on the characteristics of the property		
			Increased revenues		
		Direct and Indirect Taxes	Maximizing tax compliance		
			Tax capacity		
			Tax burden		
					Financial capacity

The use of analytical methods made it possible to obtain the results of the two research variables. Likewise, descriptive statistical methods were used to construct tables and figures from the data obtained from the applied surveys. Finally, after confirming the normality of the data, inferential statistical methods were used to test the research hypotheses. The ethical aspect considered is the informed consent, which aims to allow the participants of this research to do it voluntarily, likewise, honesty and responsibility were used, because each of the indications and suggestions of our advisor have been complied with, in the same way reliability was used, because all the information collected in the application of the questionnaire, will only be used for the purposes of this study, later it will be completely eliminated.

RESULTS AND DISCUSSION

Results

Table 2

Level of administrative management carried out by the municipality of Condorcanqui, Peru

Variable / Dimensions	Levels	f	%
Administrative management	Deficient	50	54
	Regular	42	46
	Efficient	0	0
Planning	Deficient	72	78
	Regular	20	22
	Efficient	0	0
Organization	Deficient	41	45
	Regular	51	55
	Efficient	0	0
Address	Deficient	43	47
	Regular	17	18
	Efficient	32	35
Control	Deficient	62	67
	Regular	30	33
	Efficient	0	0

According to Table 2, it is evident that administrative management reached 54% in the deficient level and 46% in the regular level, on the other hand, its dimensions presented different levels, the one with the greatest difficulties being planning because it reached 78% in the deficient level, followed by control with 67% in the same level, followed by management with 47% in the deficient level and organization which reached 45% in the same level.

Results of the documentary analysis

To proceed to develop this point, the collection reports of 2017, 2018, 2019 and 2020 of the Provincial Municipality of Condorcanqui were taken into account, for this, the collection made in 2017 was taken as a basis. For such reason we proceed to detail below:

Table 3 *Monthly property tax collection of the municipality of Condorcanqui to 2020, expressed in thousands of soles.*

Period	2020	2019	2018	2017
January	9,453.05	7,596.95	4,879.88	9,338.92
February	14,451.13	8,670.33	7,170.12	8,417.84
March	4,709.75	22,273.06	4,071.09	16,936.08
April	0.00	19,807.68	3,108.43	3,572.65
May	0.00	7,540.17	2,207.11	9,589.30
June	334.17	12,075.07	8,227.26	5,170.30
July	613.37	5,447.85	3,754.16	3,808.77
August	6,121.63	9,653.04	7,496.16	6,177.89
September	3,830.27	5,629.42	5,877.27	3,449.52
October	10,866.66	1,822.16	12,218.10	4,803.65
November	10,769.26	4,558.49	8,792.29	2,946.79
December	12,745.11	3,470.81	7,777.91	18,435.65
TOTAL	73,894.40	108,545.03	75,579.78	92,647.36

Source: Tax Administration Unit- MPC

According to the property tax collection reports from 2017 to 2020, it is observed that in the months with lower collection are, December, because it presents a high drop in 2018, 2019 and 2020 compared to 2017; likewise, we have May, being its worst drop in 2020, because no collection for this tax is evidenced. On the other hand, in the months of November, it is evidenced that, in 2018, 2019 and 2020 reached a higher collection than 2017.

Table 4

Semiannual property tax collection of the municipality of Condorcanqui to 2020, expressed in thousands of soles.

Period	2017	2018	2019	2020
January to June	53025.08	-44%	47%	-45%
July to December	39622.27	15%	-23%	13%

Source: Tax Administration Unit- MPC

To determine if the collection has increased, the collection of the two semesters of 2017 has been taken as a base, evidencing that, in the first semester from January to June, 2018 and 2020 present a drop in the collection of 44% (S/ 23331.04) and 45% (S/ 23861.29) respectively, only in 2019, it reached an increase of 47% (S/ 24921.79). On the other hand, in the second semester from July to December 2017, it is evident that 2019 obtained a drop of 23% (S/ 9,113.12), on the other hand, in 2018 it had a slight increase of 15% (S/5,943.34) and in 2020 a 13% (S/ 5150.90), demonstrating in this way, that this municipality has severe problems at the time of collecting the property tax.

Results of the property tax collection survey application

Table 5

Level of perception of property tax collection in the municipality of Condorcanqui

Variable / Dimensions	Levels	f	%
Property tax collection	Under	51	55
	Moderate	41	45
	High	0	0
Tax awareness	Under	49	53
	Moderate	43	47
	High	0	0
Tax auditing	Under	55	60
	Moderate	14	15
	High	23	25
Direct and indirect tax	Under	45	49
	Moderate	35	38
	High	12	13

According to the results shown in Table 5, it is evident that property tax collection reached 55% at the low level; on the other hand, the dimension with the greatest difficulties was tax auditing with 60% at the low level, followed by tax awareness with 47% at the low level and direct and indirect tax with 49% at the low level.

Table 6 *Impact of the dimensions of administrative management on property tax collection in the municipality of Condorcanqui*

		Property tax collection	
Spearman's Rho	Planning	Correlation coefficient	,323**
		Sig. (bilateral)	,002
		N	92
	Organization	Correlation coefficient	,628**
		Sig. (bilateral)	,000
		N	92
	Address	Correlation coefficient	,632**
		Sig. (bilateral)	,000
		N	92
	Control	Correlation coefficient	,449**
		Sig. (bilateral)	,000
		N	92

According to Table 6, it is evident that the dimension with the greatest impact on property tax collection is organization because it reached a Spearman's Rho of 0.628, showing that it has a moderate direct linear impact, followed by management with 0.632, control with 0.449 and planning with 0.323, thus demonstrating that the four dimensions have a direct linear impact on property tax collection.

Table 7

Impact of administrative management on property tax collection in the municipality of Condorcanqui

		Administrative management	Property tax collection
Spearman's Rho	Administrative management	Correlation coefficient	1,000
		Sig. (bilateral)	,000
		N	92
	Property tax collection	Correlation coefficient	,671**
		Sig. (bilateral)	,000
		N	92

** . Correlation is significant at the 0.01 level (bilateral).

According to Table 6, the impact of administrative management is directly linear and moderate with property tax collection, because both reached a Spearman's Rho of 0.671, thus demonstrating that, if an efficient administrative management is carried out, according to the requirements of the entity, then the property tax collection of the Provincial Municipality of Condorcanqui can be significantly increased by 2020.

Discussion

With respect to the general objective, to determine how administrative management affects property tax collection in the Provincial Municipality of Condorcanqui by 2020. The contribution of Chiavenato

(2011) was considered, where he mentions that administrative management is the execution of activities that allow achieving certain results in an efficient and economical way, allowing the positive evolution of the entity.

It was determined that the impact of the administrative management is direct linear moderate with the collection of property tax, because both reached a Spearman's Rho of 0.671, thus demonstrating that, if an efficient administrative management is carried out, according to the requirements of the entity, then the collection of property tax of the Provincial Municipality of Condorcanqui can be significantly increased by 2020.

These results are supported by the work of Álvarez and Loyola (2020), because they determined that the lack of competitive vision regarding the services and actions executed by public entities is what causes administrative management and strategic marketing not to evolve reliably in this type of institutions, which is reflected in the failure to meet the basic goals of property tax collection required by the national government, thus demonstrating that there is a high positive relationship between all the variables (Rho Spearman 0.954).

According to the first specific objective to identify the level of administrative management performed by the Provincial Municipality of Condorcanqui to 2020. Similarly Guo et al. (2018) mentions that administrative management has four phases. The first is planning, which is the use of the entity's policies in all the processes that it plans to carry out, having to execute the budgets as planned, without departing from that role. The second phase is organization, where it stipulates that in order to achieve common goals, all members must be encouraged to maintain efficient coordination, which allows work to be divided equitably, respecting hierarchical levels, because it is through this that the integration of the entity is achieved. The third phase is management, revealing that to achieve this category, officers and managers must practice leadership in each of their functions and interactions with their employees, maintaining an appropriate and respectful communication, because, through this, the motivation of workers is achieved, allowing the entity to achieve the fulfillment of the objectives set. The last phase is the control, where it is revealed that the control activities must be executed without prior notice, in order to show whether or not there is commitment and institutional identity of public servants.

The results identified on administrative management reached 54.3% in the deficient level and 45.7% in the regular level, on the other hand, its dimensions presented different levels, the one with the greatest difficulties being planning because it reached 78.3% in the deficient level, followed by control with 67.4% in the same level, followed by management with 46.7% in the deficient level and organization which reached 44.6% in the same level.

These data are supported by the research of Schmoll (2021), because the weaknesses that are evident in the administrative management are caused by the influence of the political elites in the decision-making process, which cause that taxation is not fair and legitimate for all taxpayers, being one of the elements that cause the reduction in the collection of property tax. Likewise, by Janousková and Sobotovicová (2021), because they determined that the constant variation of property tax percentages has generated a very high gap between the citizen and the collecting entity, because they consider that such increases are not justified by the public services provided by the municipalities to the people, being one of the possible elements of the decrease in collection.

With respect to the second specific objective to identify the level of property tax collection of the Provincial Municipality of Condorcanqui to 2020. The theory of political economy principles and taxation of David (2016) where he states that every human being of legal age has the duty to make available to the State a part of his income, this is called tax, which can be a product of the land he owns or the income caused by entrepreneurial activities. For Belmonte et al. (2021), this tax is a compulsory annual contribution, which deals with taxing the exact amount that the local government owns in its data base, whether these are rural or urban assets. Likewise, Villafuerte et al. (2021), indicates that property tax collection has as dimensions tax awareness, where it refers that the entity must make transparent all public expenditures made, communicating to all citizens about such actions, because this allows creating a stable tax awareness in taxpayers. The second dimension is tax control, where it is revealed that the entity has the obligation to keep updated the information of all the characteristics of the properties of the citizens, because, this allows it to really know the amount of subjects that are obliged to pay taxes, allowing the entity to increase the collection of the property tax. Finally, the third dimension is the direct and indirect tax, it refers that the entity must know and analyze the tax capacity of each taxpayer, because this allows it to adequately carry out the tax

burden of the property tax, but for this, it is of vital importance to know the economic capacity of each of its citizens.

In the documentary analysis of the property tax collection reports, it was identified that in the months with lower collection are, December, because it presents a high drop in 2018, 2019 and 2020 compared to 2017; likewise, we have May, being its worst drop in 2020, because no collection for this tax is evidenced. On the other hand, in the months of November, it is evidenced that, in 2018, 2019 and 2020 reached a higher collection than 2017; evidencing that, in the first semester from January to June, 2018 and 2020 present a drop in collection of -44% and -45% respectively, only in 2019, it reached an increase of 47%. On the other hand, in the second semester from July to December 2017, it is evidenced that 2019 obtained a drop of -23%, on the other hand, in 2018 it had a slight increase of 15% and in 2020 a 13%, demonstrating in this way, that this municipality has severe problems at the time of collecting the property tax.

With respect to the results of the survey on the perception of property tax collection, it was found that property tax collection reached 55.4% at the low level; on the other hand, the dimension with the greatest difficulties was tax auditing with 59.8% at the low level, followed by tax awareness with 46.7% at the low level and direct and indirect tax with 48.9% at the low level.

These data are safeguarded by the study of Wynter et al., (2021), because revealing that the radical changes without taking into account the real situations that have been happening in this country has generated that in the last five years the collection of this tax has been reduced by 35%, and now it is necessary to promote tax incentives that can increase its collection, but for this purpose it is necessary to enhance labor skills through the administrative management of each person responsible for the collection of this tax. (2021), because they determined that bribes by businessmen who own real estate have generated that this tax is not collected, generating discomfort and complaints from those taxpayers who have been complying with this payment, these situations considerably affect the municipality and all its citizens.

With respect to the third specific objective, to determine the impact of the dimensions of administrative management on property tax collection in the Provincial Municipality of Condorcanqui by 2020. It was determined that the dimension with the greatest impact on property tax collection is management because it reached a Spearman's Rho of 0.632, demonstrating that it maintains a moderate direct linear impact, followed by organization with 0.628, control with 0.449 and planning with 0.323, thus demonstrating that the four dimensions have a direct linear impact on property tax collection. These derivations are supported by the study of Saavedra et al., (2020), because they revealed that the lack of collection or payment channels of the property tax in times of pandemic has caused the increase of taxpayers' debt, since, not finding digital payment channels, they have not been able to reliably comply with their fiscal duty, demonstrating that the administrative management is not in accordance with the technological demands required at this time.

CONCLUSIONS

It is concluded that the impact of administrative management is directly linear and moderate with property tax collection, because both reached a Spearman's Rho of 0.671, thus demonstrating that, if an efficient administrative management is carried out, according to the requirements of the entity, property tax collection in the municipality of Condorcanqui can be significantly increased by 2020. Maintaining an efficient administrative management, according to the needs of the institution, but always prioritizing the interests of the active and passive subject, allows the entity to increase its property tax collection, showing that administrative management has a direct impact on property tax collection.

It is concluded that administrative management reached 54.3% in the deficient level and 45.7% in the regular level, on the other hand, its dimensions presented different levels, being the one with the greatest difficulties is planning because it reached 78.3% in the deficient level, followed by control with 67.4% in the same level, followed by direction with 46.7% in the deficient level and organization that reached 44.6% in the same level. It is recommended that the official responsible for the tax administration office of the municipality of Condorcanqui, train and evaluate his employees, with the purpose of increasing their skills with respect to the orientation, attention and collection of the property tax, because this allows improving the interaction with the taxpayers and with it, the relationship between entity and citizen.

It is concluded that, in the first semester from January to June, of the years 2018 and 2020 present a drop in the collection of -44% and -45% respectively, only in 2019, it reached an increase of 47%. On the other hand, in the second semester from July to December 2017, it is evident that 2019 obtained a drop of -23%, on the other hand, in 2018 it had a slight increase of 15% and in 2020 a 13%, demonstrating in this way, that this municipality has severe problems at the time of collecting the property tax. It is recommended to the municipal council that, through the human resources office, periodically evaluate the official responsible for the tax administration office and each of its employees, in order to evidence the restrictions that have been generating adverse situations in the organization, management, control and planning which directly affects the collection of property tax.

It is concluded that the dimension with the greatest impact on property tax collection is management because it reached a Spearman's Rho of 0.632, demonstrating that it maintains a moderate direct linear impact, followed by organization with 0.628, control with 0.449 and planning with 0.323, thus demonstrating that the four dimensions have a direct linear impact on property tax collection. It is recommended that the authorities of the municipality of Condorcanqui work continuously on planning and control, because both present different difficulties, then the direction and organization should be worked on, because this will allow maintaining an order of all the work activities that each employee must carry out.

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