PROPERTY TAX AND LOCAL DEVELOPMENT OF THE CURAHUASI DISTRICT, APURÍMAC -2019

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ABSTRACT

The objective stated in this investigation is; "Determine how the collection of property tax is related to the local development of the Curahuasi district, Apurímac 2019", whose research method was hypothetical-deductive, descriptive, correlational, non-experimental and cross-sectional design, basic type, sample was 330 Taxpayers of property tax, result; inferentially on the relationship between the variables of property tax collection and local development statistical value for the Rho of Spearman is $\rho =, 714$; on the other hand, the collection of property taxes with the economic growth dimensions Rho de Spearman $\rho =, 734$; Spearman's Rho Human Resources Training Development $\rho =, 663$; socio-cultural and institutional improvement value obtained from Rho de Spearman is $\rho =, 681$; Administrative Policy value obtained the Spearman's Rho $\rho =, 724$. And Spearman's environmental Rho $\rho =, 677$. with the value of $p = .00$ ($p < .05$) each; and as for the result of descriptive statistics of 100%, 66.7% of taxpayers affirm that there is no tax collection nor is there local development; Similarly, a high percentage of taxpayers affirm that there is no economic growth (66.9%); development in human resources training (66.3%); socio-cultural and institutional improvement (64.5%); Concertation of Administrative Policy (67.3%); environmentally sustainable development (64.2%); therefore it is concluded that; There is a high positive correlation between the variables of property tax collection and local development, as well as other dimensions discussed in this research. Keywords: Property tax, local development, Curahuasi.

1. Introduction

The property tax according to the legal norms or the normative framework of Peru was recently administered in 1962, through Law No. 13689 in the different provincial municipalities of Peru, and this income is exclusively destined to finance the development and maintenance of the district cadaster, and actions carried out by the tax administration, aimed at reinforcing its management and improving collection, which is imposed on the ownership of an urban or rustic property. Exceptionally burdens the ownership of a concession (Decree Are properties: Exceptionally burdens the ownership of a concession (Supreme Decree No. 059-06-PCM), the tax management of property tax is framed in a regulatory framework that sets out the legal foundations of the tax administration local; Attention to the taxpayer who is concerned about the taxpayer service; The framed audit of how to design and propose concrete strategies to implement the tax audit in the municipality AND the execution of collection, these strategies exposed above should increase the collection of property tax that allows the municipality to have more resources to finance goods and services that improve the provision of public services to the population of its jurisdiction and which is not evidenced in reality in our environment.

Camacho (2019), states that tax revenues at the national level during the 2018 period, whose income was in the amount of S / 26 143 million, and in the last 15 years has had insufficient growth since it represents 0.24% of the GDP of the year 2018.

Municipalities are basic institutions of the territorial organization of the State and institutions that autonomously manage the interests of the corresponding communities and promoters of local development, where part of this development is due to the collection of municipal taxes, tributes, and excise duties that they carry out. taxpayers either annually or quarterly, as is the case of property tax, taxes that are compulsory for its citizens and the Municipality is obliged to give back to society, providing services that improve the quality of life of the population and make social coexistence viable, however many municipalities such as the Curahuasi District Municipality that taxpayers are making their payments in a deprogrammed way, and do not lead to the generation of interest and fines with high amounts. And there is no culture of a good payer and taxpayers decide to prioritize other debts and therefore taxpayers have high debt rates and little collection from the Tax Administration area, and the absence of investments intended for the execution of works projects is perceived of importance that will contribute to local socioeconomic development; However, it is observed that the income collected is destined to the payment of the contracted personnel who work in the Municipality and purchase of goods and services, affecting them economically and does not contribute to achieving its objectives as well as protecting the Local economy and raising the standard of living of the people. , achieving the social and economic prosperity of the Curahuasi district. Based on the assertions above, research was carried out to determine the relationship between the collection of property tax and its impact on the local development of the Curahuasi District, Apurímac -2019.

2. Literature review

The TUO of the Municipal Tax Law establishes that the Property Tax is a tribute of annual levy and taxes the value of urban and rustic properties, including land reclaimed from the sea, rivers and other bodies of water; as well as the fixed and permanent buildings and facilities that constitute integral parts of said properties, which could not be separated without altering, deteriorating or destroying the building (MEF, 2019).

Natural and legal persons who are owners of the properties taxed as of January 1 of each year are obliged to pay the Property Tax. As in the case of transfers of land, the buyer assumed the status of taxpayer and will be obliged to pay the tax from the year following the transfer. And in the case of the condominium owners or co-owners they are obliged to communicate the proportional part of the property that corresponds to them (percentage of ownership) to the municipality of their district or otherwise the municipality may require any of them to pay the total tax administration when it is unable to determine who is the owner and the owners or holders of the property are obliged to pay as joint and several persons liable, without prejudice to their right to claim payment from the respective taxpayers. (MEF, 2019)

Income from property tax; 5% of the tax return is exclusively destined to finance the development and maintenance of the district cadaster, as well as the actions carried out by the tax administration, aimed at reinforcing its management and improving collection. On the other hand, 3/1000 of the tax yield is destined in favor of the Ministry of Housing, Construction and Sanitation, an entity that absorbed the National Assessment Council. (MEF, 2011).

The tax bases, self-assessment or the Tranche of value of the property are set by the Rates; As Up to 15 ITU 0.2%; More than 15 ITU to 60 ITU 0.6%; Over 60 ITU 1.0%

The property tax is governed by regulations as well as the Single Ordered Text of the Tax Code, TUO of the Tax Code approved by Supreme Decree No. 133-2013-EF published on June 22, 2013; Single Ordered Text of the Municipal Tax Law, TUO of the Municipal Tax Law, approved by Supreme Decree No. 156-2004- EF published on November 15, 2004; General Administrative Procedure Law approved by Law No. 27444 published on April 11, 2001 and Exceptionally burdens the ownership of a concession (Supreme Decree No. 059-06-PCM) (MEF, 2019)

MEF (2015) According to article 8 of the TUO of the Municipal Tax Law, the property tax is imposed on the value of urban and rustic properties. Properties are considered to be land, including cattle to the sea, rivers and other bodies of water, and to fixed and permanent buildings and facilities that are part of the land and cannot be separated without altering, deteriorating ordestroying the building.

Most experts suggest that property taxes are the main source of own financial resources (Carranza & Tuesta, 2003). However, this tax is perceived as unpopular and difficult to apply (Heady, 2002); (Shah, 1999); or Ahmad, Bird and Litvack (1998). Others assume that the arguments in favor of the property tax are not always so pertinent and are partially explained with the reluctance of central governments to give sub-national governments access to more lucrative taxes such as income or trade taxes ((Bird, 2000).

Local Development; "Local development is a process of integral development, which combines the territorial dimension, identities or cultural dimension, the political dimension and the economic dimension. It is a commitment to the democratization of localities, to sustainable and equitable development, rethinking the potential of the territory and local society". A.C (Carvajal Burbano, 2009) Concept of local development was coined by the British economist A. Marshall in his writings of the end of the last century; the most significant of which has a Spanish edition Marshall (1963), taking effect again in the 70s by the economist Giacomo Becattini; Who focuses on the interaction of the economy, society, territory and productive forms of organization such as the analysis of: a) The economic or business-to-business relationships. b) The social connected to the determined conditions of the structure and social cohesion. c) The organization of the territory and the government as a support institution.

According to Vachon (2003); Local development affirms that "the substance for local development must be integrated in a global context, is to analyze structural heterogeneity and the degree of internal productive articulation, for the adaptation of an environment that is adapted to the new rules of economic growth or the search for new forms of organization that integrate the social, political, cultural and environmental variables internal to the economic factor "(p. 13).

Bartolomé Pérez and Emilio Carrillo: Local development "A process of economic growth and structural change that leads to an improvement in the standard of living of the local population, creating, employment, income and wealth by and for the local community" (Pérez and Carrillo, 2000, p. 43).

Local development processes appear as an alternative model for development, based on planning or a way of planning and acting from the territory in the context of globalization, that is, "local development today is a line of thought that it is under construction, that is, it is not yet a definitive theory "(Jalomo Aguirre, 2009).

The measures to adopt the development is to value the locality or the main point of reference is in the territory, in the endogenous potential, in the proximity to the problems, and in the mobilization, cooperation and solidarity. "Endogenous development becomes different factors that define local development, local entrepreneurs productively use local potential to make their products competitive, and local institutions and sociocultural values become the basis of development processes" (Vázquez Barquero, 2005, p. 41).

The dimensions that can be approached from different perspectives to dimension it and establish the vision of the local development approach. In this regard, Gallicchio reports that: Local development is seen by some as the participation of social actors; in others the neoliberal prevails: another version sees it as municipalism; some more conceive it as local economic development; some approach understands it like territorial ordering; and finally, the optics of local development as a method of social analysis. Each of these versions of the concept has an explanation in the field of theory (Gallicchio, 2004)

When analyzing economic development from a "local" approach, various authors Alburqueque (2004); Boisier (2005); Vázquez (2009); Gallicchio (2004); Garofoli (2009); López (2010) coincide in affirming "that local economic development is conceived by the relationship of several basic dimensions"; In this regard, Alburqueque (2004) and Vázquez Barquero (2005), point out "that local development -necessarily- implies a process of economic growth and structural change, which helps to improve the quality of life of the local population and dimension it to from five great variables":

- **Economic:** in which local entrepreneurs use their ability to organize local productive factors, with levels of productivity sufficient to be competitive in the markets.
- **Training of human resources**: in which educational and training actors agree with local entrepreneurs on the adequacy of the supply of knowledge to the innovation requirements of local production systems.
- **Socio-cultural and institutional:** In which local values and institutions allow to promote or support the development process itself.
- **Political-administrative:** in which local and regional management facilitates public- private coordination at the territorial level and the creation of "innovative environments" favorable to productive and business development.
- **Environmental:** which includes attention to the specific characteristics of the local natural environment, in order to ensure environmentally sustainable development.

Chacón (2010), carried out the study on the "Taxation of real estate property in Colombia" takes the city of Bogotá as a reference, establishing factors that affect the collection of the unified property tax, showing that the collection of this tax is less than what the tax administration projected. Among these factors, the lag in cadastral information, evasion and late payment, corruption, avoidance and the political situation can be mentioned.

Montaño (2014) in his research "Model of local economic development for the diversification of the Productive structure and Articulation of the Business Fabric in Baja California Sur", the research concluded that; Baja California Sur suffered from an effective strategic planning process for economic development, more to the contrary they had implemented actions that obey actions of "short-term" or "assistance to support the vulnerable population and no strategies are clearly (clearly) level or economic impact ", and in recent years the economy had been oriented towards a tertiary economy, basically represented by the dualism of trade and related services (directly or indirectly) as the commerce and tourism sectors together concentrated 59.3% of the employed population of Baja California Sur, a share that for 2010 increases to 76%; as a comparison that the agriculture, livestock and fishing sectors maintained (between both periods) a participation percentage of between 6 and 7% of the employed population.

And with regard to the labor market in Baja California Sur, there was a low rate of training of companies for their employees, and greater difficulties (as measured by the rates of labor market problems) and the limited availability of skilled labor. Therefore, as in many regions of the country, only unskilled and unskilled local labor is used, a situation that currently represents a serious problem for the state economy, therefore it is proposed to increase the implementation of development promotion programs, through greater institutional coordination and a greater and more efficient incorporation of the business sector in the management and implementation of the state's economic development policies; It also implies promoting social participation, in order to increase the articulation between the actors and internalize (locally) the opportunities for economic development.

Alfaro and Rühling (2007) In their research; The incidence of the Local Governments in the Property Tax in Peru, results in the omission of the Property Tax in almost all the surveyed municipalities, but quite a few differences between them. The omission levels range from 70% and 60% as in Monsefú and Talara, to 5% and 10% in San Isidro and Lima, respectively. Likewise, in all the municipalities involved there is undervaluation of a greater or lesser degree. In 63% of these, the minimum taxable amount is charged (0.6% of an ITU).

3. Methodology

The research methodology was hypothetical inductive, Quantitative approach, type of research is pure or theoretical basic, design is non-experimental Transactional type, descriptive correlational design, taking into account that variable 1 influences variable 2. Hernández , Fernández and Baptista (2010), from research level to descriptive level - Correlational, the size of the research universe was 2,337 taxpayers and the sample was 330 taxpayers of the property tax, which were selected from simple random sampling, for the collection The survey technique was used for information and as an instrument it was a structured questionnaire made up of 23 questions, which were analyzed by the experts on the writing of the questionnaire and favorably measured, and for its reliability it was measured by the Cronbach's Alpha Method (α) having as a result the variable property tax collection, obtained the alpha coefficient of 90 .48%, and of the variable of local development obtained the value

of the alpha coefficient greater than 92.86%, therefore these results guarantee to carry out the field work. For statistical

analysis, frequency tables or descriptive statistics were used, and for inferential statistics, Spearman's Rho correlation coefficient was used.

4. Results

Table 1 reveals the statistical data on the collection of property tax and local development, which shows that of 100% of taxpayers of property tax, 66.7% state that they do not collect property tax, and at the same time believe that there is no development. local, and 20.3% state the opposite.

Table 1

Collection of property tax and local development in the Curahuasi district.

			Local development		Total
			Yes	No	
Collection of property tax.	Yes	Recount	67	0	67
		% of the total	20,3%	0,0%	20,3%
	No	Recount	43	220	263
		% of the total	13,0%	66,7%	79,7%
Total		Recount	110	220	330
		% of the total	33,3%	66,7%	100,0%

Source: Own elaboration from the information collected from the research.

The results shown in Table 2, shows the degree of correlation between the variables of property tax collection and local development conclusive by Rho de Spearman $\rho =$, 714 this expresses that there is a high positive correlation between the study variables , compared to the degree of statistical significance $p < .05$; therefore there is sufficient statistical evidence to accept the alternative hypothesis; consequently, there is a relationship between the collection of property tax and local development.

Table 1

Relationship between property tax collection and local development in the Curahuasi district

Correlations

			Collection of property tax.	Local development
Rho de Spearman	Collection of property tax.	Coeficiente de correlación	1,000	,714[**]
		Sig. (bilateral)	.	,000
		N	330	330
	Local development	Correlation coefficient	,714[**]	1,000
		Sig. (bilateral)	,000	.
		N	330	330

 **. Correlation is significant at the level 0,01 (2 queue).

Source: self-made

Table 3 indicates that out of 100% of taxpayers of property tax, 66.9% declare that they do not collect property tax, and at the same time they believe that there is no economic growth, and only 20.3% state that there is tax collection. property and economic growth in the Curahuasi Apurímac district.

Table 2
Collection of property tax and economic growth of the Curahuasi district

			Economic growth		Total
			Yes	No	
Collection of property tax	Yes	Recount	67	0	67
		% of the total	20,3%	0,0%	20,3%
	No	Recount	39	224	263
		% of the total	11,8%	67,9%	79,7%
Total		Recount	106	224	330
		% of the total	32,1%	67,9%	100,0%

Source: Own elaboration from the information collected from the research

Table 4, Shows the degree of correlation between the variables of property tax collection and economic growth determined by the Spearman's Rho $\rho =$, 734 where it is shown that there is a high positive correlation between the study variables, compared to the degree of statistical significance $p <.05$; therefore there is sufficient statistical evidence to accept the alternative hypothesis; So we can affirm that there is a relationship between the collection of property taxes and economic growth.

Table 3
Table demonstrating the relationship between the collection of property tax and the economic growth of the Curahuasi district.

Correlations

			Collection of property tax	Economic growth
Rho de Spearman	Collection of property tax.	Correlation coefficient	1,000	,734[**]
		Sig. (bilateral)	.	,000
		N	330	330
	Economic growth	Correlation coefficient	,734[**]	1,000
		Sig. (bilateral)	,000	.
		N	330	330

[**]. Correlation is significant at the 0.01 level (2 queue).
Source: self-made

In table 5, of the 100% of the taxpayers surveyed, 66.3% affirm that they do not collect property tax, and at the same time they believe that there is no development in training of human resources in the Curahuasi district and only 20.3% state what contrary.

Table 4
Collection of property tax and development of human resources training in the Curahuasi district.

			Development in human resources training		Total
			Yes	No	
Collection of property tax	Yes	Recount	67	0	67
		% of the total	20,3%	0,0%	20,3%
	No	Recount	54	209	263

	% of the total	16,4%	63,3%	79,7%
Total	Recount	121	209	330
	% of the total	36,7%	63,3%	100,0%

Source: Own elaboration from the information collected from the research.

Table 6, Shows the degree of correlation between the variables of property tax collection and the development in training of human resources conclusive by the Rho of Spearman ρ =, 663 this expresses that there is a moderate positive correlation between the study variables, compared to the degree of statistical significance p <.05; therefore there is sufficient statistical evidence to accept the alternative hypothesis; consequently, there is a relationship between the collection of property taxes and the development of human resources training in the Curahuasi district.

Table 5
Relationship between property tax and the development of human resources training in the Curahuasi district.

Correlations

			Collection of property tax	Development in human resources training
Rho de Spearman	Collection of property tax	Coeficiente de correlación	1,000	,663[**]
		Sig. (bilateral)	.	,000
		N	330	330
	Development in human resources training	correlation coefficient	,663[**]	1,000
		Sig. (bilateral)	,000	.
		N	330	330

 **. Correlation is significant at the level 0,01 (2 queue).
Source: self-made

According to Table 7, it is observed that 64.5% of taxpayers affirm that they do not collect property tax and at the same time there is no socio-cultural and institutional improvement and 20.3% state the opposite.

Table 6
Collection of property tax and socio-cultural and institutional aspect in the Curahuasi district

			Socio-cultural and institutional improvement in the Curahuasi district		Total
			Yes	No	
Collection of property tax.	Yes	recount	67	0	67
		% of the total	20,3%	0,0%	20,3%
	No	recount	50	213	263
		% of the total	15,2%	64,5%	79,7%
Total		recount	117	213	330
		% of the total	35,5%	64,5%	100,0%

Source: Own elaboration from the information collected from the research

Table 8, Shows the degree of correlation between the variables of property tax collection and the socio- cultural and institutional improvement in the Curahuasi district conclusive for the Rho of Spearman ρ
=, 681 this concludes that there is a moderate positive correlation between the variables study, compared to the degree of

statistical significance p <.05; therefore there is sufficient statistical evidence to accept the alternative hypothesis; consequently, there is a relationship between the collection of property taxes and socio-cultural and institutional improvement in the Curahuasi district.

Table 7
Correlation between the variables of property tax collection and socio-cultural and institutional improvement in the Curahuasi district

			Correlations	
			Collection of property tax.	Cultural and Institutional Partner
Rho de Spearman	Collection of property tax.	correlation coefficient	1,000	,681[**]
		Sig. (bilateral)	.	,000
		N	330	330
	Cultural and Institutional Partner	correlation coefficient	,681[**]	1,000
		Sig. (bilateral)	,000	.
		N	330	330

[**]. Correlation is significant at the level 0,01 (2 queue).
Source: self-made

According to table 9, 67.3% affirm that they do not collect property taxes and the same percentage believes that there is no agreement on Administrative Policy and a lower percentage 20.3% think otherwise.

Table 8
Collection of property tax and administrative policy

			Administrative Policy		
			Yes	No	Total
Collection of property tax.	Yes	Recount	67	0	67
		% of the total	20,3%	0,0%	20,3%
	No	Recount	41	222	263
		% of the total	12,4%	67,3%	79,7%
Total		Recount	108	222	330
		% of the total	32,7%	67,3%	100,0%

Source: Own elaboration from the information collected from the research

Table 10, shows the degree of correlation between the variables of property tax collection and the concluding Administrative Policy agreement by Spearman's Rho $\rho =$, 724 this expresses that there is a high positive correlation between the study variables, compared to the degree of statistical significance p <.05; therefore there is sufficient statistical evidence to accept the alternative hypothesis; consequently, there is a relationship between the collection of property taxes and the Administrative Political Agreement of the Curahuasi district.

Table 9
Correlation between the variables of property tax collection and the Administrative Policy

Correlations

			Collection of property tax.	Administrative Policy
Rho de Spearman	Collection of property tax.	Correlation coefficient	1,000	,724[**]
		Sig. (bilateral)	.	,000
		N	330	330
	Administrative Policy	Correlation coefficient	,724[**]	1,000
		Sig. (bilateral)	,000	.
		N	330	330

[**]. Correlation is significant at the level 0,01 (2 queue).

Source: self-made

According to Table 11, it is observed that 64.2% of taxpayers affirm that there is no property collection, and the same percentage believe that there is no environmentally sustainable development and only 20.3% believe otherwise.

Table 10
Collection of property and environmental tax of the Curahuasi district

			Environmental		
			Yes	No	Total
Collection of property tax.	Yes	Recount	67	0	67
		% of the total	20,3%	0,0%	20,3%
	No	Recount	51	212	263
		% of the total	15,5%	64,2%	79,7%
Total		Recount	118	212	330
		% of the total	35,8%	64,2%	100,0%

Source: Own elaboration from the information collected from the research

Table 12 shows the degree of correlation between the variables of property and environmental tax collection determined by the Rho of Spearman $\rho =, 677$ this expresses that there is a high positive correlation between the study variables, compared to the degree of significance $p < 0.05$ statistic; therefore there is sufficient statistical evidence to accept the alternative hypothesis; consequently, there is a relationship between the collection of property taxes and environmentally sustainable development.

Table 11
correlation between the variables of property tax and environmental tax

Correlations

			Collection of property tax.	Environme ntal
Rho de Spearman	Collection of property tax.	Correlation coefficient	1,000	,677[**]
		Sig. (bilateral)	.	,000
		N	330	330
	Environmental	Correlation coefficient	,677[**]	1,000
		Sig. (bilateral)	,000	.
		N	330	330

**. Correlation is significant at the 0.01 level (2 queue).
Source: self made

4. Discusión

Based on the findings, According to the general objective, to determine how the collection of property tax is related to the local development of the Curahuasi district in 2019, The results shown in Table 2, Shows the degree of correlation between the conclusive variables of property tax and local development by Spearman's Rho $\rho =$, 714 this expresses that there is a high positive correlation between the study variables. According to the results obtained, the general alternative hypothesis is accepted, data that cannot be purchased with other investigations because there is no inferential or correlational level research, however, the results are available at the descriptive level or the statistical data on collection of property tax and local development where it is evident that; of 100% of taxpayers of property tax, 66.7% declare that they do not collect property tax, and at the same time they believe that there is no local development, and 20.3% declare the opposite. These results are related to those held by Alfaro and Rühling (2007) is in line with what these studies find; concluding in their research that the incidence of Local Governments in Property Tax in Peru, results in the omission of Property Tax in almost all municipalities there are high levels of omission ranging from 70% and 60% as in Monsefú and Talara, to 5% and 10% in San Isidro and Lima, respectively. Likewise, in all the municipalities involved there is undervaluation of a greater or lesser degree. In 63% of these, the taxable minimum is charged (0.6% of an ITU).

With these results, it can be affirmed that after 12 years the municipalities have not strengthened the administrative and political aspects of tax collection, even though there is sufficient legal framework, more to the contrary it would be noted that there was little interest, fiscal laziness, or avoid the political and administrative cost of tax collection, despite the fact that the property tax is very important to strengthen local finances to cover the entire budget gap It is not covered by the different financial transfers from the central government. From my point of view these economic income should be used appropriately according to local prioritization, such as to improve basic services in the locality, financing of small works in the communities and thus contribute to local development knowing as most experts suggest that property tax is the main source of own financial resources (Carranza & Tuesta, 2003).

According to the first specific objective; to determine how the property tax collection is related to the economic growth of the Curahuasi district in 2019, Table 4 shows the high positive correlation determined by the Spearman's Rho $\rho =$, 734 between the tax collection variables property and economic growth, so the working hypothesis that there is a relationship between the collection of property tax and economic growth is accepted. This result cannot be compared with other results, given that there is similar research, however, according to the descriptive statistical result shown in Table 3, it indicates that out of 100% of taxpayers of property tax, 66.9% declare that they do not collect property tax, and at the same time they believe that there is no economic growth, and only 20.3% state that there is collection of property tax and economic growth in the Curahuasi Apurímac district. With these results, we can clearly demonstrate that if there is less collection of property taxes, there would also be no economic growth in the locality. It is shown that the municipality does not exist in consultation with local entrepreneurs to strengthen the ability to organize local productive factors to be competitive in local, regional or national markets.

According to the second specific objective; to determine how the collection of property tax is related to the development in training of human resources in the Curahuasi district in 2019, the results obtained in table 6, the degree of conclusive

moderate positive correlation is evidenced by the Rho of Spearman ρ =, 663 between the variables of property tax collection and development in human resources training, therefore there is sufficient statistical evidence to accept the alternative hypothesis that there is a relationship between property tax collection and development in resource training humans in the Curahuasi district. and according to the descriptive statistical analysis shown in table 5, that of the 100% of the taxpayers surveyed, 66.3% affirm that they do not collect property tax, and at the same time they believe that there is no development in human resources training in the district of Curahuasi and only 20.3% state the contrary, we can clearly infer that tax collection is minimal and therefore does not contribute to the development of human resources training in the Curahuasi district; that the municipality also hardly intervenes in planning or there is little agreement with educational actors, there is poor training, poor agreement with local entrepreneurs on education, much less fosters the innovation requirements of local production systems.

On the third specific objective of the investigation; to determine how the property tax collection is related to the cultural and institutional partner of the Curahuasi district in 2019, the results obtained Table 8, the degree of conclusive moderate positive correlation is evident by the Rho of Spearman ρ =, 681 between the variables of property tax collection and socio-cultural and institutional improvement in the Curahuasi district, so the alternative hypothesis is accepted; consequently, there is a relationship between the collection of property taxes and socio-cultural and institutional improvement in the Curahuasi district., and the descriptive statistical result shown in table 7 shows that 64.5% of taxpayers affirm that they do not collect the property tax and at the same time there is no socio-cultural and institutional improvement and 20.3% state the opposite. Therefore, it is inferred that there is poor tax collection and there is poor management in the socio-cultural and institutional aspect, such as local values and institutions that do not allow promoting or supporting the development process itself.

According to the fourth specific objective, to determine how the collection of property tax is related in the Administrative Policy of the Curahuasi district in 2019, the results obtained in Table 10, it is evident that there is a high positive correlation between the collection variables of the property tax and administrative policy agreement conclusive by Rho de Spearman ρ =, 724 therefore there is sufficient statistical evidence to accept

the alternative hypothesis; consequently, there is a relationship between the collection of property taxes and the Administrative Political Agreement of the Curahuasi district, and the descriptive statistics shown in table 9 of 100% taxpayers state that 67.3% affirm that they do not collect property taxes and the same percentage believes that there is no agreement on Administrative Policy and a lower percentage 20.3% think the opposite, so there is an inference there is a poor collection of property tax and there is also a poor administrative policy agreement between the private public at the territorial level and poor creation of innovative environments favorable to productive and business development.

According to the fifth specific objective, to determine how the collection of property tax is related to the Environmental of the Curahuasi district in 2019, the results obtained in Table 12, the degree of correlation between the variables of property tax collection is appreciated. and Environmental determined by the Rho of Spearman ρ =, 677 this expresses that there is a high positive correlation between the study variables, so it accepts the alternative hypothesis that there is a relationship between the collection of property tax and an environmentally sustainable development , and as a statistic shown in table 11, it is observed that 64.2% of taxpayers affirm that there is no property tax collection, and the same percentage believe that there is no environmentally sustainable development and only 20.3% think otherwise, where it is demonstrated deficient tax collection and deficient environmental management in the locality, and deficient attention to the characteristics specific ethics of the local natural environment, in order to ensure environmentally sustainable development.

The municipalities receive transfer and budgetary income from different sources of financing, such as; Ordinary Resources; Directly Raised Resources; Resources for Official Credit Operations; Donations and Transfers and Determined Resources to more of those revenues or national transfers have an opportunity to manage with local revenues to strengthen local development as with the raising of Own resources are through taxes (Predial, Alcabala; Vehicle assets, bets, games, shows, casinos and municipal promotion) and fees (Taxes such as Public cleaning, services, Serenazgo; Operating License; TUPAS rights such as TD. Authorizations, Certificates and others), to these revenues have budget transfers for financing municipal for investment projects that are collected by the National Government and transferred to municipalities such as; the FONCOMUN (Municipal Compensation Fund); FOCAM (law 28451, transfer for the Camisea project development fund) Royalties; Canon (Petroleum, Mining, hydro energy, Fishing, forestry) FONIPREL (Regional and local Public Investment Promotion Fund); PIMM (Incentive Plan to Improve Municipal Management and Modernization of the year. Law No. 29332. But this research has shown that all the economic income to the municipalities does not contribute to local development, therefore, the development of a locality in all its dimensions, and

the national and local authorities seek pretexts or divided arguments in favor and against the property tax, as argued by Heady (2002); Shah (1999); or Ahmad, Bird and Litvack (1998 Others assume that the arguments in favor of the property tax are not always as pertinent and are partially explained with the reluctance of central governments to give sub-national governments access to more lucrative taxes such as income or trade taxes ((Bird , 2000).

5. Conclusions

In this investigation, it was determined that there is a high positive correlation between the variables of property tax collection and local development against the degree of statistical significance determined by Spearman's Rho $\rho = .714$ with the value of $p = .00$ ($p <.05$) accepting the hypothesis to generate and consolidating the main object of the investigation. Also 66.7% of taxpayers affirm that there is no tax collection nor is there local development.

After analyzing the relationship between the collection of property tax and economic growth, it was determined that there is a positive correlation, determined by the Rho of Spearman $\rho =, 734$, with a value of $P = .000$ ($p <.05$) validating the first specific hypothesis. Similarly, 66.9% of taxpayers state that they do not collect property taxes, and there is no economic growth either.

It was determined that there is a moderate positive correlation between the variables of property tax collection and the development in training of human resources conclusive by the Rho of Spearman ρ
$=, 663$, compared to the degree of statistical significance $p <, 05$ validating the second specific hypothesis. Likewise, 66.3% state that they do not collect property tax, and at the same time they believe that there is no development in human resources training.

It was determined that there is a moderate degree of positive correlation between the variables of property tax collection and the socio-cultural and institutional improvement in the Curahuasi district determined by the Rho of Spearman $\rho =, 681$. Validating the third specific hypothesis. In the same way, 64.5% of taxpayers affirm that they do not collect property taxes and there is also no socio- cultural and institutional improvement.

It was determined that there is a high positive degree of correlation between the variables of property tax collection and the Administrative Policy agreement determined by the Rho of Spearman $\rho =, 724$. Validating the fourth specific hypothesis, in addition, 67.3% affirm that they do not collect property taxes and there is also no agreement on Administrative Policy.

There is a high positive correlation between the variables of property tax and environmental tax determined by the Rho of Spearman $\rho =, 677$. Validating the fifth specific hypothesis. In addition, 64.2% of taxpayers affirm that there is no property collection, and there is also no environmentally sustainable development.

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