The special contribution as an efficient tax for municipal financing: challenges in its implementation

La contribución especial como tributo eficiente para el financiamiento municipal: retos en su implementación

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Abstract

The purpose of this article is to analyze whether the special tax, also known as the improvement tax, can constitute an efficient tax for municipal financing. This tax has been gaining ground in recent years, especially in the academic and legislative spheres; however, its implementation in public works executed by local governments has, in many cases, been limited or even nonexistent. The importance of this study goes beyond following the traditional dogma of the tripartite classification of taxes—taxes, fees, and contributions—and its classic definition. It seeks to determine whether the recovery of public investment should be achieved through a tax, such as the property tax or the excise tax, or whether, on the contrary, it should be carried out through a special tax. This issue represents a challenge for both tax practitioners and public managers, as well as a point of reflection for the academic and legislative spheres. To achieve this objective, a systematic review with a qualitative approach was conducted, following the PRISMA protocol. First, information from studies published in indexed journals such as Scopus and Scielo, which directly address the topic, was compiled into a matrix. Subsequently, e-books and other sources related to the research were also considered. The results obtained, both at the doctrinal and legislative levels, will

provide a clear view of whether the special contribution is truly an efficient management tool for municipal financing, or whether, on the contrary, it is used as a political resource by the current government.

Keywords: special contribution, municipal financing, municipal taxes.

Resumen

El presente artículo tiene como finalidad analizar si la contribución especial, también conocida como contribución por mejoras, puede constituir un tributo eficiente para el financiamiento municipal. Este tributo ha ido ganando presencia en los últimos años, especialmente en el ámbito académico y legislativo; sin embargo, su implementación en las obras públicas ejecutadas por los gobiernos locales ha sido, en muchos casos, limitada o incluso nula. La importancia de este estudio va más allá de seguir la dogmática tradicional de la clasificación tripartita de tributos —impuestos, tasas y contribuciones—, y de su definición clásica. Se busca determinar si la recuperación de la inversión pública debe realizarse a través de un impuesto, como el impuesto predial o el impuesto de alcabala, o si, por el contrario, debe efectuarse mediante una contribución especial. Esta cuestión representa un reto tanto para los operadores tributarios y gestores públicos, como un punto de reflexión para el ámbito académico y legislativo. Para alcanzar este objetivo, se llevó a cabo una revisión sistemática de enfoque cualitativo, siguiendo el protocolo PRISMA. En primer lugar, se recopiló en una matriz la información proveniente de estudios publicados en revistas indexadas, como Scopus y Scielo, que abordan directamente el tema. Posteriormente, se consideraron también *ebooks* y otras fuentes relacionadas con la línea de investigación. Los resultados obtenidos, tanto a nivel doctrinal como legislativo, permitirán tener una visión clara sobre si la contribución especial es realmente un instrumento eficiente de gestión para el financiamiento municipal, o si, por el contrario, es utilizada como un recurso político por los gobernantes de turno.

Palabras clave: contribución especial, financiamiento municipal, tributos municipales.

Introduction

The financing of public works and services is a constant concern for local governments. This challenge, far from being novel or exclusive to certain jurisdictions, affects municipalities of all sizes and locations, and is directly linked to the efficiency in obtaining and managing their resources. These resources may come from own revenues, transfers, donations, borrowing, or even from returns on investments and capital.

Regarding the classification of taxes, the predominant position—both in Latin America and Europe—leans towards a tripartite system: taxes, rates, and contributions. This classification, as noted by Ramón Valdés Costa (1996, cited by Domínguez & Checa, 2013), is unanimous in countries such as Italy and Spain. Moreover, the definition of tax, according to Pérez Zúñiga (2016), is very similar in both regions. For instance, in Spain, Law 58/2003 (General Tax Law) defines it as "monetary contributions required by the Public Administration linked to events that generate resources to finance public expenditures, in accordance with constitutional purposes." According to Article 2, these are classified as follows:

- **Rates**: whose taxable event, such as exclusive use, special exploitation of public domain, or provision of a service that benefits the taxpayer individually or that can be individualized.
- **Special contributions**: whose taxable event implies that the taxpayer receives a benefit or that an increase in the valuation of their assets occurs due to the execution of public works or the provision of public services.
- **Taxes**: which do not require consideration and whose taxable event consists of acts or facts that evidence the taxpayer's contributory capacity.

In the Latin American and Caribbean municipal context, the number of taxes tends to be limited. Most taxes are levied on property (as a reflection of wealth), as income taxes are generally a national responsibility. Municipal rates for public services are another common tax. However, these instruments are limited compared to national taxes—such as the IGV in Peru or IVA in Latin America—whose tax base is broader. This disparity has led governments to propose reforms to improve subnational revenue collection (Nieto et al., 2020).

In the case of Peru, tax law follows the tripartite model. Although legislation does not explicitly define "tax," Article 74 of the Constitution and the Tax Code (Norm II) recognize it as "any monetary contribution required by the State in the exercise of its taxing power" (Huapaya et al., 2023). According to Legislative Decree No. 776 (Municipal Taxation Law), local governments obtain revenues through municipal taxes, rates, contributions, and national allocations (such as the Municipal Compensation Fund).

Among the most commonly used taxes by municipalities are taxes, which are often colloquially confused with other concepts (such as rates). The latter include fees, rights, and licenses, regulated in Articles 60 to 75 of L.D. 776. To finance budgets and close infrastructure gaps, authorities prioritize taxes such as the Property Tax (the main source in districts) or the Vehicle Property Tax and Transfer Tax (with high collection in provinces, according to SAT, 2024).

However, despite the normative allowance for special contributions, their application in Peru is virtually nonexistent—unlike in Colombia. Historically, between 1990 and 1993, only 31 out of 500 municipal works managed to recover part of their investment, due to political pressure, technical obstacles, and social rejection (Gamarra, 2001).

This issue raises a key question: Does the special contribution constitute an efficient tax for municipal financing? Thus, the central objective of this study is to analyze its effectiveness in the face of the political, technical, and social challenges inherent to the Peruvian idiosyncrasy

Methodology

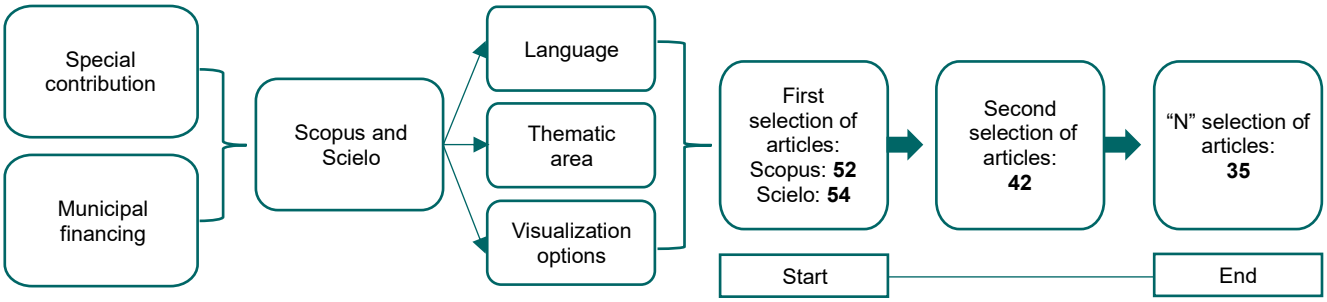
This article, based on a systematic literature review with a qualitative approach, utilized indexed journals in Scopus and Scielo as primary sources. For Scopus, search engines were configured in both English and Spanish, prioritizing thematic areas such as social sciences and decision sciences. Initially, the time range was limited to four years, but it was necessary to expand it to include earlier research, resulting in 175 articles on taxes and 165 on local government, of which 52 underwent an initial selection.

In the case of Scielo, the keywords used were: taxes and revenue, contributions for public works, definition of taxes, municipal financing, municipal taxes, and classification of taxes. These terms yielded 54 related articles, which were then subjected to a second selection. The final criterion prioritized studies that significantly contribute to the topic and contain—at least partially—the defined keywords. Given that terminology is not uniform across countries or legal instruments, analogous concepts used internationally were also included.

The complete sequence of the information collection process is summarized in the attached scheme.

Figure 1

Methodological framework for systematic information search



Results and discussion

When analyzing the financing of urban growth, a key question arises: What instruments—tax or non-tax—are more efficient? In the case of non-tax instruments, such as national transfers, the passive attitude of local governments limits their management since these sources are centrally regulated. In contrast, in tax matters, municipalities have some discretionary margin, even supported by constitutions like the Peruvian one (Article 74 of the Constitution).

Within this context, the most suitable taxes by their nature would be the Property Tax, Transfer Tax, and Special Contributions for Public Works. However, the Transfer Tax presents complexities: its collection depends on macroeconomic variables (such as national growth or investor expectations) and external factors beyond local control, such as recent interest rate reductions.

This analysis emphasizes taxes linked to land value, particularly the Property Tax. In Colombia, for example, its revenue potential is low—with an effectiveness of less than 0.3%—due to disorder in its normative structure, which varies between jurisdictions. According to Sebá (2018), this hinders measuring its real contribution and limits its impact on urban or agricultural improvements, as evidenced by the 2014 National Agricultural Census. Enríquez & Nieto (2023) add that the limited recovery of land value increases affects public finances, proposing normative reforms for municipalities such as Chía, Cajicá, La Calera, Sopó, and Zipaquirá.

In Ecuador, despite having exclusive taxes, municipal revenue collection is deficient. Ávila & Paredes (2022) demonstrate this issue in Latacunga (2017-2019), where challenges persist in achieving decentralized governance. In Peru, Cayatopa (2021) indicates an upward trend in absolute revenue collection, although there was a decline in 2020 due to the pandemic (984.9 million less), followed by a recovery linked to increased tax issuance.

It is undeniable that public investment generates wealth and increases land value, which results in higher revenues. Tudela-Mamani et al. (2024) confirm this relationship by analyzing the southern macro-region of Peru (2010-2020): a 1% increase in investment in transportation, sanitation, or culture raised Property Tax revenue by 0.3182%, 0.1208%, and 0.0923%, respectively, although with variations by cluster. However, as Götze (2021) warns, measuring the profitability of municipal revenues associated with specific projects only allows for approximate predictions.

While some studies suggest that public investment drives economic development, not all agree. For example, Cano et al. (2023) analyzed the province of San Román—Puno, on the border between Peru and Bolivia, and found that the impact on GDP depends on various variables: trade (63.99%), agriculture (28.82%), manufacturing (4.11%), and, to a lesser extent, public investment (0.35%). These findings highlight the importance for public managers to design development and urban growth policies adapted to the reality of each region and the predominant economic activities.

It is crucial to address the scarcity of municipal resources, exacerbated by tax evasion and informality. To this end, it is necessary to seek strategies that prevent financial decline and promote local economic development (Ventura Hernández et al., 2024). These strategies may include public policies aligned with local development plans, as well as innovative revenue collection methods that engage the population, appealing to both their civic duty and the benefits they receive. However, the size of local government is also a determining factor, as Oyarzo (2023) notes that economies of scale can be an option, although they also entail limitations due to belonging to a larger metropolis and depending on its decisions.

Moreover, municipal financing does not exclusively rely on public resources. The involvement of private capital has been fundamental in the execution of public works for many years. Botero (2021) documents this phenomenon in several districts of Antioquia, Colombia, between 1912 and 1931, where a commercial banking house channeled foreign capital, driving urban growth. However, this strategy can lead to indebtedness if not managed sustainably. In this regard, Gutiérrez et al. (2018), in a study on Corporate Social Responsibility (CSR), found that in 9,500 Spanish municipalities, town halls prioritize reducing debt with financial entities over paying suppliers, raising questions about municipal management priorities.

In addition to taxes, special contributions are a clearly differentiated source of municipal financing from taxes and rates, although they are often confused. Contributions are taxes categorized within the tripartite classification, both nationally and internationally. Essentially, a contribution is a tax that directly benefits property owners in a specific jurisdiction, resulting from works or public services carried out by the municipality. Carrasco et al. (2022) indicate that contributions are one of the most significant sources for covering public expenditure.

Contributions have distinct characteristics that differentiate them from other municipal taxes. However, there are also national contributions, such as those for EsSalud, the ONP, or SENCICO. At the municipal level, the law establishes that contributions are levied on individuals or legal entities that directly benefit from public works, such as the widening of a street, the paving of roads, or the construction of green areas. In these cases, the economic value of the property increases, benefiting the owners, who should pay this tax proportionally to the cost of the work or service.

In this context, contributions can be understood as a species within the genus tax, or conversely, as the genus that encompasses "service contributions," "improvement contributions," and "parafiscal contributions." Although the latter, due to private involvement in their collection, are not always included in this classification (Plazas Vega, 2000). Ayres (2023) highlights that contributions imply a "state activity" that translates into advantages or benefits for the taxpayer.

In recent years, the viability of financing public works with contributions from direct beneficiaries has been debated—a task not without difficulties. In Peru, for example, there is a regulatory framework regarding this: Legislative Decree No. 184 (1981) established the improvement contribution, and Legislative Decree No. 776 (1993) approved the Municipal Taxation Law, whose Chapter 1 refers to the Special Contribution for Public Works. However, its legality has been questioned, even reaching the Constitutional Court, which, in Cases No. 01828-2009-PA/TC and No. 2026-2002-AA/TC, validated its issuance according to the state's taxing power, recognized in the Political Constitution, which grants the administration unilateral coercive power to recover its debts.

Despite being a municipal tax, the contribution presents doctrinal and even legislative ambiguities that create confusion among tax operators, as observed in Colombia and Peru. In these countries, efforts are made to recover state investment through a Differentiated Rate on the Property Tax or through contributions, implemented through local ordinances. However, it is important to consider that a policy of opening or limiting rates is not always economically efficient for local government, much less if it is intended to be used as a coercive instrument, as Ananda (2022) points out.

The Metropolitan Municipality of Lima (MML) issued Ordinance No. 094-MML (1996) to regulate the application of the Special Contribution for Public Works, in accordance with Legislative Decree No. 776. However, the Tax Court, responsible for resolving disputes and interpreting regulations, highlighted the need to comply with certain technical and legal requirements (RTF No. 03744-5-2008, RTF No. 02477-4-2006, and RTF No. 03536-3-2003).

Subsequently, in 2014, the MML issued Ordinance No. 1790-MML, which is still in effect, aiming to adequately regulate this contribution. The explanatory memorandum of this ordinance acknowledges that the previous one (No. 094-MML) had failed to pave the way or create the necessary conditions for its implementation, leading to neighborhood conflicts and a negative perception of the authorities in the La Victoria district and the MML itself.

Among the emblematic works are the Lima Expressway (Av. Paseo de la República), initiated in 1967, and the Javier Prado/Circumvallation interchange, started in 1991. The former was financed with bank loans, while the latter was supported by the Ministry of Economy and Finance (MEF) (Gestión, 2021). However, the political and economic situation was unfavorable, characterized by monetary crises, unemployment, and a perception of instability due to the economic adjustment under President Alberto Fujimori (USIL, 2015).

A detailed study by Gamarra (2001) revealed that between 1990 and 1993, only 31 out of 500 projects managed to apply this tax, recovering between 10% and 50% of their costs. In subsequent years, recovery was nonexistent due to a lack of political will, ignorance, indifference, and, above all, media pressure from the population, which resorted to the press and legal maneuvers to oppose the tax. This, combined with the political aspirations of some mayors, influenced the metropolitan mayor's decision to nullify the amounts generated by the contribution. As Farmer (2022) notes, the costs of political transactions are high, suggesting the need for a stable governance system.

For educational purposes, the Contribution can be considered synonymous with the Improvement Contribution (IC), understood as a tool for recovering investment in public works. In this regard, Borrero & Rojas (2020) present the following comparative table:

Typology	Included countries	Observations
Countries without legal support for IC	Cuba and Puerto Rico	IC is not yet considered a leveraging mechanism for public works execution.
Countries with legal support for IC but not applied	Bolivia, Costa Rica, Dominican Republic, El Salvador, Paraguay, and Venezuela	Normatively, there is support for collecting IC, but the collection achieved is scarce or nonexistent. There is no institutional backing to ensure the effectiveness of the instrument.
Countries with legal support and application of IC	Argentina, Brazil, Colombia, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Peru, and Uruguay	There exists a different legal hierarchical level.
Countries using another equivalent instrument	Chile	The term "contribution for improvements" is not explicitly stated legislatively. There is a relatively comparable mechanism corresponding to the participatory paving program.

Source: Improvement contributions in Latin America: Experiences, challenges, and opportunities
Author: Borrero & Rojas (2020)

The above table illustrates the diversity of approaches regarding the use of this type of tax as a state tool for recovering investment in public works. In this context, Harold Ickes (1937), then Secretary of the Interior of the United States, noted that this type of investment had increased as a form of government subsidy (from 30% to 45%), leaving the rest to local authorities. In Ickes' words, more than a mechanism for recovering investment, it was a tool for generating employment.

However, the effectiveness of these tax institutions—whether taxes or contributions—crucially depends on the availability of relevant and, above all, truthful information. If the information is distorted or corrupted, the resulting decisions will not be the most appropriate. In fact, entrenched corruption in municipalities can generate distorted indicators, as demonstrated by the study by Cifuentes et al. (2022) in Spanish municipalities with more than 50,000 inhabitants, where revenues from construction-related taxes are higher in places with greater perceived corruption.

In this context, one might ask: Is the contribution for public works or the improvement contribution truly an efficient tax? Global attempts have varied, with positive results in Colombia and failures in Peru. Moreover, there have been instances of commercial income taxes disguised as improvement contributions, such as in the case of the Municipality of Los Cabos, B.C. Sur (Margáin, 2020). We also cannot ignore the implementation of tax-for-works policies in some countries in the region, including Colombia, Ecuador, and Peru, which requires a prior supervision and control plan (Ortiz, 2021), adding complexity to the process.

Conclusions

Public managers face the constant challenge of ensuring municipal finances and finding appropriate management tools. This need has driven the creation of specialties and the professionalization in the construction of public works, with experts in planning and project development (Lizarme, 2022). However, this technical advancement has not always aligned with the development of the political class, particularly those responsible for designing public policies.

Most countries, both in Europe and Latin America, adopt the tripartite classification of taxes: taxes, rates, and contributions. Despite this, discrepancies have emerged in the doctrinal and legislative spheres regarding the definition of taxes related to land value and the potential benefits for citizens. To better understand these distinctions, as noted by Ruiz de Castilla (2018), it is necessary to refer not only to public financial law but also to economics.

Local managers are compelled to create efficient revenue collection instruments that are creative, yield optimal results, and at the same time, avoid being perceived by the public as confiscatory taxes or exceeding their contributory capacity. Moreover, these instruments must respect the principle of prohibition of arbitrariness, which, according to the Constitutional Court (2011) in Case No. 03167-2010-PA/TC, limits the discretionary powers of the tax administration.

In recent years, there has been extensive discussion regarding land value or capital gains and how, through state intervention (specifically municipal governments), conditions are created to recover investment via a differentiated rate, in addition to collecting the Property Tax (Olano, 2025). Although its application generated doubts, these were clarified not by the MEF, as would be appropriate, but by the Constitutional Court of Peru itself.

Investing in creating livable conditions, providing public services, and granting urban permits increases land value, which translates into greater collection of the Property Tax and makes property transfers more attractive, thereby increasing the Transfer Tax. However, does this increase in land value not also occur when improving a street by paving it, constructing a bypass, remodeling a park, or building a bridge to enhance transit?

At this point, the question arises: What is the most appropriate, suitable, and effective mechanism for recovering state investment in public infrastructure? Should it be through a tax, such as the property tax or transfer tax, or through a special contribution or improvement contribution?

Is it fair to apply a contribution on a project while simultaneously collecting a higher amount from the Property Tax or Transfer Tax? While it is undeniable that improvements in the urban environment increase property appeal and attract legitimate investors, from the taxpayer's perspective, this could represent a double burden.

This practice is legal, as the Congress of the Republic (2021) approved Law 31313 (Law of Sustainable Urban Development in Peru), whose regulations (Housing, 2022) did not provide further details on these taxes. It was the Constitutional Court of Peru (2025) that specified and required clarification on certain aspects after a protective lawsuit was filed by the Lima South Bar Association (Case No. 00005-2023-PI/TC).

To avoid double or multiple taxation, Castellanos (2023) points out that there are two methods at the international level: regulation through domestic legislation and international treaties. But what about internal taxes,

especially municipal ones? At the local level, the goal is to meet revenue collection targets to recover investment and carry out more public works, which in some cases leads to arbitrary or convenient interpretations.

In this context, the central problem is determining whether investment by the national government, but especially by subnational governments, should be recovered through a tax or a contribution. While the tax does not imply a direct consideration, the situation is different, as it is not about taxing wealth, where the treasury gains and the taxpayer loses, but about a "win-win" situation for both parties.

It is crucial to consider the idiosyncrasies of each country. In Peru, projects like the Javier Prado Cloverleaf or the Lima Expressway generated backlash from the "beneficiaries," who turned to the press to exert pressure. In Colombia, the situation is different, as is its legislation, where national taxes favor tax-for-works initiatives. However, the Special Contribution for Public Works Contracts, which sets a 5% rate of the total contract value, resembles a tax more than a contribution.

Additionally, it is important to recognize that public investment can be a powerful tool for generating employment and driving growth through spending on disaster prevention, construction, and improvement of roads, hospitals, educational centers, etc. In the long term, prevention translates into savings.

In conclusion, although there is a global trend to recover the capital gains from land value, it remains unclear whether a differentiated rate on the property tax or a special contribution on public works (or improvement contribution) is the most efficient instrument for municipal financing from the proposed perspective.

It is legitimate for local governments to seek to improve their revenue collection and care for the well-being of the population through the construction of works. However, increasing tax pressure at both local and national levels should not distance them from respecting constitutional tax principles. Therefore, it is necessary to review the practical utility of the contribution, which, at least in the Peruvian case, has become an inefficient tax for municipal financing.

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