

PROPERTY TAX AS URBAN PLANNING INSTRUMENT IN LARGE CITIES: THE BRAZILIAN EXPERIENCE

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Abstract

There is an ongoing process of increasing urbanization of the world population with socio-spatial polarization in large cities. Such population density increases the competition for urban land, arousing crescent ground rent generation from the central areas, where there is greater availability of urban infrastructure. The outcome of this process has been an extensive growth of these cities, generating costs for the low-income population, forced to take longer trips to get to work centers. It also represents a cost increment for public administration, responsible for the expansion of urban infrastructure networks. One among the various instruments to face these costs is the urban real estate taxation, which can also fulfill an extra fiscal function, when used to regulate land use.

In this article, we aim to analyze urban policy in Brazil regarding the use of the property taxation instrument, arguing its effectiveness in controlling land use. This was an important innovation introduced by the 1988 Federal Constitution and it is associated with private property defense as long as it fulfills its social function. Under these conditions, the main tax levied on real estate assets in Brazil, the Urban Building and Land Tax (IPTU), would be used as an urban policy instrument by foreseeing the possibility of using different rates according to the land's condition (built or not), its destination (residential or commercial), and also predicting progressive rates for

properties that do not comply with the social function. Our study takes as reference municipalities with population over 200,000 inhabitants.

Introduction

Urbanization process has accelerated throughout the twentieth century with socio-spatial polarization in large cities. This population concentration has as one of its consequences the increment in competition for urban land which, in turn, generates increasing land rent from central areas, where there is greater availability of urban infrastructure. In Brazil this process is accentuated from the 1960s, when the population became mostly urban and concentrated in major cities, resulting in the creation of metropolitan areas. Since then, the increasing urbanization is generating more conurbation, which represents a huge challenge for the local urban policy, whose jurisdiction is municipal, as stated in the Federal Constitution of 1988. One among the various instruments to face these costs is the urban real estate taxation, which can also fulfill an extra-fiscal function, when used to regulate land use.

In this sense, this paper aims to analyze urban policy in Brazil regarding the use of the property taxation instrument, arguing its effectiveness in controlling land use. Although real estate taxes in Brazil have eminently fiscal nature, the Federal Constitution of 1988 introduced the possibility of its application guided fundamentally by the fulfillment of the property's social function. From this new perspective, the Urban Building and Land Tax (in Portuguese, IPTU) would also be applied by an extra-fiscal perspective as urban policy instrument.

This article is divided in four sections, the first being this introduction. In the second, is presented an overview of real estate taxation in Brazil. The third part analyzes data produced by the Brazilian National Treasury regarding the management experience of real estate taxation in municipalities with a population over 200,000 inhabitants. The last section presents conclusive reflections on the discussed topics.

The real estate taxation in Brazil: an overview of the municipal performance

Despite the complex situation experienced in Brazilian territory, the Federal Constitution of 1988 defined symmetrical federalism as the model for the political organization of the territory, i.e., in which federative entities are autonomous and there is no hierarchy between them. Additionally, the constituent transferred to the municipal level of government more responsibilities, like the implementation of social policies. Thus, municipalities that were already responsible for urban policies began to implement health policies, education and welfare, impacting their budget.

On the other hand, the Federal Constitution proclaims that the property should be given a social ethos and repeatedly introduces its social function in several articles (Article 5, XXII, Article 170, Article 182 Paragraph 2, Article 186). In addition, Article 1228 of the Civil Code has added a paragraph that expresses the nature of the social function of property¹. In this way, the social function principle legitimates property rights.

¹ Article 1228 Paragraph 1, The right of ownership must be exercised in a manner consistent with its economic and social ends that, in conformity with the provisions of special legislation, so as to preserve the flora, fauna, natural

Considering the above mentioned, another principle of urban law, which has an intensified importance when city problems become more evident, is the one present in Article 2, items IX and X of the City Statute (Law No 10,257/2001), which establishes the guidelines of urban policy as the "fair distribution of benefits and burdens resulting from the urbanization process" complemented by the "recovery of government investments that have resulted in the increased value of urban real estate."

Such guidelines for urban policy should be mainly followed by medium and large cities. It is worth mentioning that under the current economic dynamics, following reduction of industry's share in the GDP generation, cities have become service economies (Santos, 2012). The result is the intensification of socio-spatial polarization, making them hubs that attract capital and population. Under these conditions the urban land has become a highly profitable frontier for real estate capital. On the other side, housing production is no longer considered a vital need and is treated as an asset to be managed (Rolnik, 2015).

When the appreciation of real estate stems from public intervention, it is necessary to assess winners and losers to then impose up compensation mechanisms of the created benefits and burdens. From the distributive logic that emanates from those urban regulations, it is sought to bring within the reach of the community, not just of individual owners, the effects of urban development and to discourage actions contrary to efficient use of spaces with adequate urban infrastructure and public services.

It is in this context that the taxation of real estate should be used not only as fiscal instrument, but also to encourage the use of urban land in accordance with the principles of urban law.

According to the Brazilian Federal Constitution, only municipalities may create taxes on: (i) the urban land (in Portuguese, IPTU); (ii) the transmission of real estate between the living (in Portuguese, ITBI); and (iii) services of any nature (in Portuguese, ISS). This paper concentrates its analysis only on the first two taxes, since they are the ones that focus on urban property and can directly impact on land management.

In the case of IPTU, it is collected annually and, according to the juridical doctrine (Machado, 2008; Rose Jr., 2005) its function would typically be fiscal, fulfilling the role of obtaining financial resources to municipalities. However, the Federal Constitution of 1988 authorized the municipal government to require that the owner of underused property must provide an adequate use of the land (i.e., according to the land use and occupation act) under penalty of a progressive tax rate on the property's IPTU. This new charging possibility confers extra-fiscal purpose to IPTU, which shall function as a government intervention tool, oriented to ensure compliance with the social function of property.

On the other hand, the ITBI is a tax on real estate transfers, including real rights to property. It has essentially tax purposes, as it seeks funds to the municipal coffers. It does not take into account the contributive capacity, and also cannot be applied progressively.

Unlike the IPTU, which has its periodic incidence (once a year), the ITBI is collected only when the occurrence of a specific legal act, namely the transmission of real estate. Its payment by the taxpayer is a necessary condition for the property transfer. Therefore, even municipalities that

beauty, ecological equilibrium and artistic and historical patrimony, avoiding pollution of the air and water. (free translation of the original text in Portuguese)

do not have robust administrative structures for IPTU management can get a more expressive ITBI collection rate. This is because it is not necessary to conduct inspection activities, since the taxpayer himself seeks the local government to regularize the real estate transfer.

Although ITBI does not have a potential extra-fiscal purpose as IPTU, its analysis can help us to understand the behavior and the institutional limits of the municipality in the management of municipal taxes. That is why we conduct a joint analysis of the two taxes from selected data.

Application of the IPTU and ITBI in the Brazilian scenario: municipalities with over 200,000 inhabitants

In this section the article analyzes data produced by the National Treasury, in a research named Finance of Brazil (FINBRA)². This information on municipal budgets allows the development of a Brazilian scenario for analyzing the case of municipalities with over 200,000 inhabitants. Additionally, we also used data produced under 2010 Population Census prepared by the Brazilian Institute of Geography and Statistics (IBGE).

The hypothesis that we work advocates that the municipalities that have the best technical and economic conditions to collect taxes are those where there is a greater economic activity. And this activity is concentrated in larger cities, those who feel more need for urban planning tools because they experience most demographic pressure by the employment opportunities they offer (Santos, 2012; 2014).

Such conditions are present in the states of the Southeast and South regions, being that São Paulo state remains as the "Brazilian locomotive", as it was called in the 1970s. Although its weight in the Brazilian GDP has declined since then, still it is the primary productive force in Brazil, almost three times more important than Rio de Janeiro state, the second largest economy in the country.

Table 1 presents a brief profile of the municipalities with more than 200,000 inhabitants organized from a regional division of Brazil.

Table 1: Profile of Brazilian municipalities with more than 200,000 inhabitants (by region) in 2010

Regions	GDP per capita 2010 (R\$)	Budget revenue (in thousands of R\$) 2010	IPTU collection (in thousands of R\$) 2010	ITBI collection (in thousands of R\$) 2010
North	17,295.87	7,444,455.89	148,019.34	68,134.98
Midwest	18,472.56	5,982,139.30	482,424.23	170,608.91
Northeast	14,497.82	21,852,795.48	919,982.09	449,506.71
Southeast	30,864.04	101,686,070.64	9,495,705.31	2,558,485.03

² http://www.tesouro.fazenda.gov.br/pt_PT/contas-anuais (Accessed November 21th, 2015).

South	27,424.82	18,231,451.51	1,197,816.58	567,976.62
Brazil	25,574.89	155,196,912.83	12,243,947.55	3,814,712.25

Source: Elaborated based on a National Treasury research name FINBRA, 2010 and the IBGE population census, 2010

As the data indicate, Southeast and South regions have a GDP per capita much higher than the other regions, above the national average. This situation confirms the previous statement that this portion of the territory concentrates significant amount of the country's productive force. Southeast not only leads the GDP per capita, but also has the largest budget revenues among all regions, representing two-thirds of the total collected (among cities with over 200,000 inhabitants). This result is largely a reflection of the collection capacity that these territories have. So is also concentrated in Southeast the highest amount actually collected from IPTU and ITBI. Those discrepant results indicate not only a high level of inequality in the distribution of economic activities, but also the limits and possibilities of the territory management throughout the country.

Table 2 shows the distribution (by region) of Brazilian municipalities with more than 200,000 inhabitants, and their percentage share in the collection of IPTU and ITBI in 2013, considered only this group of municipalities.

Table 2: Municipalities with more than 200,000 inhabitants (by region) and their percentage share in the collection of IPTU and IPTU in 2013

Regions	Total Municipalities	Municipalities over 200,000 inhabitants	IPTU 2013 (>200,00 hab.) % over total collected	ITBI 2013 (>200,000 hab.) % over total collected
North	450	10	1.50	2.43
Midwest	467	7	4.84	7.20
Northeast	1.794	26	7.25	12.12
Southeast	1.668	69	73.24	58.82
South	1.191	21	13.16	19.43
Brazil	5.570	133	100.00	100.00

Source: Elaborated based on a National Treasury research name FINBRA, 2010 and the population census made by IBGE, 2010

The largest number of municipalities with a population over 200,000 inhabitants is in the Southeast where the municipal network is large, but smaller than the Northeast region which,

with its 1,794 municipalities, has only 26 cities with more than 200,000 inhabitants. The diversified distribution of these large municipalities can be considered an indicator of greater regional dynamism of the Southeast in relation to the Northeast.

Where there is greater share in the Brazilian GDP is also where there are the highest real estate assets, such as in the Southeast. Those Southeastern states collected 73.24% of the total. It is instigating to note that the participation of the Southeast in ITBI collection is also higher than in other regions (58.82%), but less concentrated than in the case of IPTU. Besides the Southeast, in all other regions the ITBI collection percentage was higher than the IPTU. This result should be associated with difficulties that municipalities face to improve its IPTU collection. In the case of ITBI, paid only after real estate transactions, it allows better political conditions so that local governments to impose a higher tax basis.

The significant participation of Southeast municipalities in IPTU collection suggests that its administration is best observed where economic activity is greater. It is also where there are a greater number of large municipalities with more than 200,000 inhabitants. It is precisely the most populous municipalities who need urban policy instruments that have the capacity to order city growing.

The following table shows the evolution, divided by regions, of the percentage share of IPTU and ITBI in GDP in 2000, 2005, 2010 and 2013.

Table 3: Evolution (by region) of the percentage share of IPTU and ITBI in GDP in 2000, 2005, 2010 and 2013

Regions	IPTU				ITBI			
	2000	2005	2010	2013	2000	2005	2010	2013
North	0.004	0.004	0.01	0.01	0.001	0.001	0.002	0.004
Midwest	0.01	0.03	0.02	0.02	0.01	0.01	0.01	0.01
Northeast	0.03	0.03	0.03	0.03	0.01	0.01	0.02	0.02
Southeast	0.35	0.34	0.30	0.31	0.06	0.06	0.08	0.10
South	0.05	0.06	0.06	0.06	0.02	0.02	0.03	0.03
Brazil	0.45	0.46	0.42	0.43	0.09	0.09	0.14	0.17
Municipalities over 200,000 inhabitants	0.33	0.34	0.32	0.33	0.06	0.06	0.10	0.12

Source: Elaborated based on a National Treasury research name FINBRA, 2000, 2005, 2010 and 2013.

The performance of the two real estate taxes as a proportion of GDP in the selected years suggests that there is room for improving IPTU administration, especially among municipalities with a population over 200,000 inhabitants. After all, there was significant improvement in ITBI

collection, which nearly doubled its percentage over the period, while the IPTU collection decreased.

Table 4 shows per capita collection of IPTU and ITBI allowing a comparison of their performance at the beginning and end of the decade, when there was census information that allowed this per capita calculation. Once again the data on the municipalities are divided into regions in order to provide a holistic view of the results.

Table 4: IPTU and ITBI per capita in municipalities with a population over 200,000 inhabitants (by region) in 2000 and 2010

Region	IPTU, 2000 (R\$)	IPTU, 2010 (R\$)	ITBI, 2000 (R\$)	ITBI, 2010 (R\$)
North	9.27	25.20	2.30	11.60
Midwest	38.46	131.00	9.12	46.32
Northeast	21.74	54.56	5.52	26.65
Southeast	82.76	205.25	14.32	55.30
South	43.92	131.51	15.68	62.30
Brazil	59.14	149.70	11.67	46.64

Source: Elaborated based on a National Treasury research name FINBRA, 2000 and 2010

In Table 4, Southeast remains ahead of other regions concentrating the highest IPTU values over the decade. However, the same cannot be affirmed when the data on ITBI are observed. With regard to this tax, Southern region leads per capita revenue throughout analyzed period.

It is also observed that although the collection rate of Midwest region is below the Northeast (see Table 3), when the analysis is conducted from per capita perspective, the mentioned region has almost the same performance of the South (IPTU) and Southeast (ITBI).

In 2000, Southeast region was the only one that reached a per capita value above the average of other regions in the IPTU collection. It stands out the Northern region whose collection was more than six times lower than the recorded average (R\$ 59.14). Regarding ITBI, the South also presented per capita value higher than the national average (R\$ 15.68).

The North again stands out for a very low value (R\$ 2.30). This result may be related to greater availability of land, reduced volume of legally registered real estate transfers, and a low land value. This result is based on the fact that the tax payment is a condition for the legal registration of the real estate transfer. Therefore there are fewer management problems as in the IPTU case, which – in addition to the legislative dynamics – depends on a more robust structure and human resources.

Observed values in 2010 suggest that, despite the increased tax collection, the situation among the regions in 2000 changed little except for the distance reduction of what was collected (IPTU and ITBI) in the Midwest and South in relation the Southeast.

In the case of the Midwest, the result must be associated with the expansion of agribusiness frontiers that despite mobilizing intensive activities in the field also produces direct impact in the nearby cities.

The same observation, in theory, could be made also to the revenue growth in the North. Since states such as Pará has been the subject of significant infrastructure investment to export grains and minerals produced in the North and Midwest. However, it is possible that a significant part of the tax collection in the North and Northeast has not been levied since the registry management of real estate located in those areas is very complicated – i.e., many land titles were falsified along the time, numerous records overlap, there is no efficient management of public lands, many occupations in irregular tenure regime.

The following tables (7-9) analyze the IPTU management from its relation to the GDP considering only a selection of municipalities.

Table 5: The 10 municipalities (with over 200,000 inhabitants) with the highest GDPs per capita in 2010 and its corresponding IPTU per capita

Municipality (State) – Region	Population	GDP per capita (R\$)	IPTU per capita (R\$)
Barueri (São Paulo) – SE	240.749	115,275.36	55.69
Vitória (Espírito Santo) – SE	327.801	76,172.11	49.84
Betim (Minas Gerais) – SE	378.089	74,843.12	52.40
Santos (São Paulo) – SE	419.400	65,846.53	415.71
Camaçari (Bahia) – NE	242.970	55,066.69	115.48
Campos dos Goytacazes (Rio de Janeiro) – SE	463.731	54,585.91	39.11
Osasco (São Paulo) – SE	666.740	54,577.62	183.60
Macaé (São Paulo) – SE	206.728	54,506.29	53.31
Jundiaí (São Paulo) – SE	370.126	54,372.29	184.96
São José dos Pinhais (Paraná) – S	264.210	51,818.21	55.42

Source: Elaborated based on a National Treasury research name FINBRA, 2010.

Municipalities listed above have a population ranging from 200,000 to 600,000 inhabitants and the GDP per capita observes an approximate interval that can reach up to R\$ 60,000.00 difference. Meantime, only two municipalities have higher numbers than the average recorded for their respective region (Santos, in Southeast and Camaçari, in Northeast). This result is probably related to petroleum activities, since there is a petrochemical complex in Camaçari and further south there is the Santos Basin.

Except for Santos it is possible to sustain that despite the high economic performance observed in these municipalities, administrative structures for IPTU management in these regions are less developed. This is because high GDP per capita observed allows affirming that in such areas taxpayers probably have a high contributive capacity due to the presence of mining and oil activities. Whereas such potential does not find support in what has been observed in IPTU collection, it is possible to argue that the result is directly related to institutional limitations in the tribute administration.

The absence of necessary administrative structures for IPTU administration provides strong evidence that its application with extra fiscal purposes is even further detached from reality. Beyond the political challenges of implementing measures such as progressive tax rate it is necessary to constitute an administrative bureaucracy well equipped and trained to manage the tax collection process. As can be inferred from Tables 3 and 4, the ITBI growth is not associated with the development of municipal institutions, since the tax payment is a necessary condition for the taxpayer to legalize real estate transfers and does not require robust management structures.

Table 6: The 10 municipalities (with over 200,000 inhabitants) with the lowest GDPs per capita in 2010 and its corresponding IPTU per capita

Municipality (State)	Population	GDP per capita (R\$)	IPTU per capita (R\$)
Paulista (Pernambuco) – NE	300.466	7,087.90	16.81
Ananindeua (Pará) – N	471.980	7,775.21	17.76
Juazeiro do Norte (Ceará) – NE	249.939	7,841.79	7.67
Caucaia (Ceará) – NE	325.441	7,981.54	11.71
Olinda (Ceará) – NE	377.779	8,227.06	40.01
Imperatriz (Maranhão) – NE	247.505	8,563.94	15.06
Arapiraca (Alagoas) – NE	214.006	8,791.17	5.41
Magé (Rio de Janeiro) – SE	227.322	9,086.39	24.49

Carapicuíba (São Paulo) – SE	369.584	9,279.11	51.30
Viamão (Rio Grande do Sul) – S	239.384	9,292.77	12.50

Source: Elaborated based on a National Treasury research name FINBRA, 2010

In Table 6, seven of the ten municipalities with the lowest GDP per capita are located in North and Northeast. The reflection of regional inequality in economic performance stated above is reaffirmed. While population and GDP per capita for this group have smaller variations between those found in the previous one (Table 5), IPTU per capita comes to have a range of up to seven times from the lowest value identified. Beyond this initial analysis, the observed data reinforce the hypothesis that there are better technical and economic conditions to collect taxes where there is a greater economic activity. Although in the previous group (Table 5) almost all municipalities have collected below the average of their respective regions, in Table 6, none of the municipalities collected more than average and the absolute values (except for Olinda) are significantly low.

So, in addition to the lack of robust administrative structures capable of managing property taxes effectively, low economic activity also reduces the contribution capacity of taxpayers. As an immediate consequence, the revenue generation for those municipalities through real estate tax is compromised, and extra fiscal applications of the property tax become only a theoretical tool to be applied in exceptional cases, not as urban public policy.

Table 7: The 10 municipalities (with over 200,000 inhabitants) with the highest IPTU per capita in 2010 and its corresponding GDP per capita

Municipality (State) – Region	Population	GDP per capita (R\$)	IPTU per capita (R\$)
Guarujá (São Paulo) – SE	290,752	14,275.87	638.28
Praia Grande (São Paulo) – SE	262,051	12,099.33	536.48
Santos (São Paulo) – SE	419,400	65,846.53	415.71
Niterói (Rio de Janeiro) – SE	487,562	23,000.36	371.46
São Paulo (São Paulo) – SE	11,253,503	39,418.85	359.81
Florianópolis (Santa Catarina) – S	421,240	23,280.16	302.41
Campinas (São Paulo) – SE	1,080,113	33,967.40	270.60
São Bernardo do Campo (São Paulo) – SE	765,463	46,479.82	252.70

Rio de Janeiro (Rio de Janeiro) – SE	6,320,446	30,100.57	226.54
Santo André (São Paulo) – SE	676,407	25,514.92	222.28

Source: Elaborated based on a National Treasury research name FINBRA, 2010

Finally, as a last measure of comparative analysis, the municipalities with more than 200,000 inhabitants who had the highest IPTU per capita result in 2010 were selected. Unlike the two previous groups, this set presents a greater diversity with regard its population, ranging from approximately 260,000 to 11,200,000 inhabitants. The difference between the GDPs per capita is also expressive reaching a variation of more than five times the lowest observed value.

Among the municipalities listed in Table 7 only one appears in the previous sets, namely Santos (Table 5). Already appointed as exceptionality, that municipality seems to fit in a third group of municipalities, that is, those where there is a sufficiently developed economic activity and there is a organized administrative bureaucracy, able to conduct effective efforts in the IPTU collection. In this sense, this set (Table 7) shows that economic activity is an important variable and has a direct impact on the tax collection, although there is a clear limit to its interference. This statement is based on the fact that nine of the ten municipalities listed in Table 7 are not among those with the highest GDP per capita (Table 5). However, they collect more than those who observe the highest rates of economic activity.

Important to note that seven of the ten municipalities analyzed are in the state of São Paulo, within municipalities where high economic activity prevails coupled with improved administrative efficiency, or in cities that concentrate the presence of vacation homes (e.g., Guarujá, Praia Grande), which supposes a population with a high contributive capacity. Given this scenario, it is possible to question why Rio de Janeiro and Minas Gerais municipalities do not have a similar performance. A preliminary hypothesis could argue that, in addition to the wealth of São Paulo municipalities, this result may be essentially associated with the existence - in São Paulo state - of a larger urban network, composed of a much more significant number of cities with over 200,000 inhabitants while Minas Gerais and Rio de Janeiro urban network would be polarized around their respective capitals.

For this third group, in which there is considerable economic activity and high IPTU collection rates, its extra-fiscal application seems to be closer to reality. This is because, having a population with high contributive capacity, as well as consolidated administrative structures able to manage the tax from a minimum level of efficiency, it is possible to see a favorable scenario for the use of tax measures from an extra fiscal perspective, as an urban policy.

Conclusions

The results of this research point to the same direction of other studies conducted in the same area by Cesare (2010), Carvalho Junior (2011) and Santos & Luft (2012). That is, municipalities do not explore efficiently the revenue collection potential of the property, but there are other essential factors that limit local government possible activities, such as the regional economic

inequality and the lack of qualified administrative structures. This situation has as one of its consequences the emptying of urban policy content of the IPTU.

In the scenario examined in this work it is possible to sustain that municipalities are far from applying the IPTU from an extra fiscal bias. Nevertheless, promoting its discussion in various arenas is critical. This happens mainly due to the slow pace observed between the release of an urban policy agenda and its dissemination by society, also due to the role that the State is playing with regard to the promotion of social welfare.

This is justified in so far as, among the family needs, housing is crucial. Apart from its existence, its location can determine access to basic services such as, public health, education, mobility etc. Thus, increase the supply of social housing is a goal that should guide government actions and the property taxation can be an important ally in conducting this task.

No resource may be dispensed in the challenging task of ensuring decent and fair living conditions in a situation where the housing commodification has deepened the vulnerability of a growing portion of the population across the planet.

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