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Antonello, Ideni Terezinha; de Souza Filho, Osmar Fabiano; Veiga, Léia Aparecida

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The implications of urban planning through the applicability of Taxable Instruments in Ivaiporã/Paraná/Brazil

Ideni Terezinha Antonello

Universidade Estadual de Londrina – Londrina – PR – Brazil

ORCID: orcid.org/0000-0002-6147-4731

Osmar Fabiano de Souza Filho

Universidade Estadual de Londrina – Londrina – PR – Brazil

ORCID: orcid.org/0000-0002-1579-841X

Léia Aparecida Veiga

Universidade Estadual de Londrina – Londrina – PR – Brazil

ORCID: orcid.org/0000-0002-7870-293X

Abstract

The space and the Brazilian city were planned and conceived according to the ideals of capitalist logic, generating socio-spatial segregations and inequalities regarding access and the dignified permanence in cities. The Municipal Master Plan, as the main instrument in the field of Urban Planning, has been used for territorial planning in Brazilian cities of different sizes. In the state of Paraná, there is a large number of municipalities with small cities that have presented Master Plans. Therefore, the question arises: have small cities developed Master Plans with applicable instruments, particularly taxable ones? The objective is to discuss urban planning and master plans in small cities, focusing on the instruments and their applicabilities, based on the city of Ivaiporã, located in the central portion of the state. For this purpose, the methodology used aimed to assess the applicability of tax instruments in the Municipal Master Plan of Ivaiporã (2008, 2010), based on the methodology developed by the Evaluation and Training Network for the Implementation of Participatory Master Plans – REDE PDP (SANTOS JUNIOR, 2011). A literature review concerning the research problem was also conducted. It is concluded that the Municipal Master Plan of Ivaiporã has its positive aspects, but it lacks necessary elements to be truly applicable and transformative of an urban structure in the long term. Although the Municipal Laws of its Municipal Master Plan and the Tax Code have advanced in the direction of its elaboration and certain actions aimed at urban development, much is still lacking to assert that this applicability occurs in a fully realized manner.

Keywords: Planning. Urban. Methodology. Assessment. Instruments.

Os desdobramentos do planejamento urbano mediante a aplicabilidade dos Instrumentos Tributáveis em Ivaiporã/Paraná/Brasil

Resumo

O espaço e a cidade brasileira foram planejados e concebidos segundo os ideais da lógica capitalista, gerando segregações socioespaciais e desigualdades quanto ao acesso e à permanência digna nas cidades. O Plano Diretor Municipal, como o principal instrumento no campo do Urbanismo, tem sido utilizado para o planejamento territorial em cidades brasileiras de diferentes tamanhos. No estado do Paraná, há um grande número de municípios com cidades pequenas que apresentaram Planos Diretores. Portanto, surge a pergunta: as cidades pequenas desenvolveram Planos Diretores com instrumentos aplicáveis, especialmente os tributáveis? O objetivo é discutir o planejamento urbano e os planos diretores em cidades pequenas, com foco nos instrumentos e em suas aplicações, com base na cidade de Ivaiporã, localizada na porção central do estado. Para esse fim, a metodologia utilizada teve como objetivo avaliar a aplicabilidade dos instrumentos tributários no Plano Diretor Municipal de Ivaiporã (2008, 2010), com base na metodologia desenvolvida pela Rede de Avaliação e Capacitação para a Implementação de Planos Diretores Participativos – REDE PDP (SANTOS JUNIOR, 2011). Também foi realizada uma revisão bibliográfica sobre o problema de pesquisa. Conclui-se que o Plano Diretor Municipal de Ivaiporã tem aspectos positivos, mas falta elementos necessários para ser verdadeiramente aplicável e transformador de uma estrutura urbana a longo prazo. Embora as leis municipais do seu Plano Diretor Municipal e o Código Tributário tenham avançado na direção de sua elaboração e em certas ações voltadas para o desenvolvimento urbano, ainda há muito a ser feito para afirmar que essa aplicabilidade ocorre de maneira plena.

Palavras-chave: Planejamento. Urbano. Metodologia. Avaliação. Instrumentos.

Las implicaciones del urbanismo a través de la aplicabilidad de Instrumentos Tributarios en Ivaiporã/Paraná/Brasil

Resumen

El espacio y la ciudad brasileña fueron planificados y concebidos según los ideales de la lógica capitalista, generando segregaciones socioespaciales e desigualdades en cuanto al acceso y la permanencia digna en las ciudades. El Plan Director Municipal, como el principal instrumento en el campo del Urbanismo, ha sido utilizado para la planificación territorial en ciudades brasileñas de diferentes tamaños. En el estado de Paraná, hay un gran número de municipios con ciudades pequeñas que han presentado Planes Directores. Por lo tanto, surge la pregunta: ¿las ciudades pequeñas han desarrollado Planes Directores con instrumentos aplicables, especialmente los tributables? El objetivo es discutir la planificación urbana y los planes directores en ciudades pequeñas, centrándose en los instrumentos y sus aplicaciones, basándose en la ciudad de Ivaiporã, ubicada en la porción central del estado. Para este propósito, la metodología utilizada tuvo como objetivo evaluar la aplicabilidad de los instrumentos tributarios en el Plan Director Municipal de Ivaiporã (2008, 2010), basándose en la metodología desarrollada por la Red de Evaluación y Capacitación para la Implementación de Planes Directores Participativos – REDE PDP (SANTOS JUNIOR, 2011). También se llevó a cabo una revisión bibliográfica sobre el problema de investigación. Se concluye que el Plan Director Municipal de Ivaiporã tiene aspectos positivos, pero le faltan elementos necesarios para ser verdaderamente aplicable y transformador de una estructura urbana a largo plazo. Aunque las leyes municipales de su Plan Director Municipal y el Código Tributario han avanzado en la dirección de su elaboración y ciertas acciones orientadas al desarrollo urbano, aún falta mucho para afirmar que esta aplicabilidad se realiza de manera plena.

Palabras-clave: Planeamento. Urbano. Metodología. Evaluación. Instrumentos.

1 Introduction

With nearly two decades since the presidential sanction of Law No. 10.257/2001, known as the City Statute¹, it is of paramount importance to promote evaluations regarding the practice of its application through Municipal Master Plans (PDMs) and the provided urban and tax instruments.

This law, a result of the struggle of social movements and collectives during the construction of the Federal Constitution in 1988, is a significant achievement for society and Brazilian municipalities. Through it, parameters, regulations, and instruments were established to be used in the development of urban planning policies at the municipal level, aiming at the creation of a fairer, participatory, and democratic city and the foundation of another urban policy in the national reality.

The significance of urban development policy, such as municipal master plans, is embedded in the understanding that urbanization is a class phenomenon. Harvey (2014) presents the argument that this process, originating in capitalist society, occurred due to the concentration of surplus capital by a class, which invested it in the development of the spatial apparatus that served its interests and, at the same time, contributed to legitimizing its power as dominant.

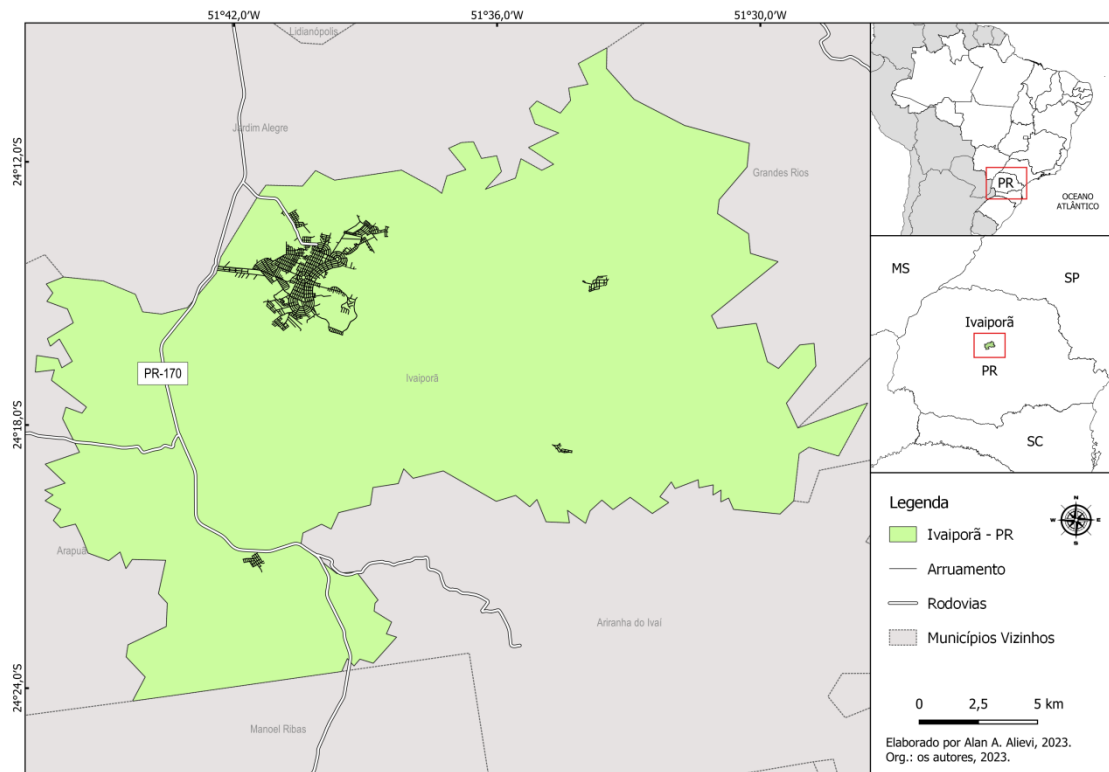
This process, thus, generated political and economic dividends for these specific groups—the holders of capital—and not for the diverse classes that make up a society. Emphasizing, in this way, the justification of the idea that understands urbanization as a class phenomenon, thus, the territorial organization is marked by the logic of capitalism, which has socio-spatial inequality at its core (HARVEY, 2014).

In this sense, the applicability of the City Statute to municipal realities should be the subject of research in the field of Geography, such as this one, with the purpose of evaluating the application of Municipal Master Plans, a basic instrument of municipal urban policy, and its other provided instruments, such as tax-related ones.

The importance of this evaluation lies in qualifying how the application of guidelines and urban planning instruments outlined in the City Statute has been in municipalities. As Antonello (2013, p.253) argues, "The fundamental value of conducting research focused on the analysis of the elaboration and implementation of participatory master plans is reinforced [...] to foster the debate on the real potentialities present in the legislation." It is with this investigative and evaluative importance that justifies this research, which focuses on the urban space of the municipality of Ivaiporã, located in the central portion of the state of Paraná, Brazil (Figure 1).

The municipality of Ivaiporã is situated in the north-central region of Paraná. The city was built from the 20th century onwards, making it relatively new when compared to Brazilian and Paraná's historiography. With an economy focused on services, commerce, and agribusiness, it is a municipality that holds a certain centrality with the surrounding municipalities.

Figure 1. Location of the Municipality of Ivaiporã in the North of the state of Paraná, Brazil



Reference Source. IBGE (Brazilian Institute of Geography and Statistics), 2018.

The small city of Ivaiporã caters to its local population and those situated in a nearby hinterland, hence being considered a Sub-Regional Center B (3B) in terms of urban hierarchy (IBGE, 2018). It is, therefore, an urban center with less complex management activities, with influence areas of smaller extent than Regional Capitals, but it does exert some influence on neighboring municipalities. With a total population of 32,604 inhabitants in 2022 (IBGE, 2023), the municipality had its Municipal Master Plan developed in 2008, following the guidelines set by the City Statute of 2001.

In this regard, the objective was to assess the applicability of tax instruments in the Municipal Master Plan of Ivaiporã, based on the methodology developed by the Network for Evaluation and Training for the Implementation of Participatory Master Plans - REDE PDP (SANTOS JUNIOR, 2011).

To achieve these objectives, the methodology, which here is divided between the research method and the interpretation method, necessary for its realization, involved a set of actions throughout the work production process. The interpretation method is anchored in historical-dialectical materialism, one that understands reality in its historical totality in constant and discontinuous change, and in solidarity and contradictory movements, where class and power relations are fundamental for understanding the real (ALVES, 2008).

The practical operational procedures themselves, necessary for the research, were established based on the reading of bibliographic material on the topic, the study of laws necessary for the analyses, and the reflection and debate of ideas among the authors (ALVES, 2008).

Subsequently, and considering the socio-spatial formation of Ivaiporã, a qualitative evaluation of the 2008 Municipal Master Plan (PDM) was carried out, seeking to discuss its applicability and tax instruments based on the methodology developed by the Network for Evaluation and Training for the Implementation of Participatory Master Plans - REDE PDP (SANTOS JUNIOR, 2011). This methodology, developed from the work of the REDE PDP, aims to evaluate the Municipal Master Plans developed in the post-City Statute era, with the goal of contributing collectively to the improvement of urban planning instruments (SANTOS JUNIOR, 2011).

The final text of this research is organized into parts. Initially, there was a discussion about municipal master plans and the Brazilian territorial planning from the 2000s. Following that, we addressed relevant aspects of urban planning in Ivaiporã, as well as the Municipal Master Plan and the applicability of its tax instruments, based on the document used for the analysis of master plans.

2 Municipal Master Plans and Territorial Organization in Contemporary Brazil

In the 1960s and 1970s, a profound questioning of the highly unequal urban structure in Brazil, especially in academic circles, took place. It was during this period that social movements initiated the struggle for rights, emphasizing the concept of the right to the city and urban reform (MARICATO, 2013; 2017).

This was based on the fact that major cities and their infrastructures, such as basic sanitation, treated water, public lighting, and access to housing, were treated merely as commodities, owned by some minority groups at the expense of the entire population. Thus, the initial goal of these groups was to propose another conception of the city, with ideas about the urban structure and different spatial concepts regarding urban planning and its management (MARICATO, 2013).

With the end of the Military Dictatorship (1964/1985) and the organization for the construction of the Federal Constitution, these resistance groups gained political and social relevance. Through active political struggle, they succeeded in achieving two constitutional articles aimed at promoting changes in the Brazilian urban structure, namely Articles 182 and 183 of the Federal Constitution of 1988. This new social pact of Brazilian society highlighted the need for change and subjected the regulation of its provisions through a complementary law, which many deemed unnecessary. This law would later become Law No. 10.257/2001, known as the City Statute, in which the Municipal Master Plan is the fundamental instrument of urban policy and, as mentioned above, holds transformative potential for the municipality's reality.

However, it is interesting to note, as Maricato (2013; 2017) points out, that in the period following the achievements of these articles, the City Statute, and the mandatory Municipal Master Plans (PDMs) for cities with more than 20 thousand inhabitants, the overall framework of Brazilian socio-spatial development, rooted in inequality, has changed little. On the contrary, perhaps the levels of inequality have increased. The author justifies this state through two paths: political issues involving social movements and left-wing parties, and the economic paradigm present in Brazilian society (MARICATO, 2017).

Thus, a true paradigmatic crisis unfolded in the left-wing parties that rose to power at the end of the dictatorship, and in the social movements that provided the

basic support for these parties, even with political decisions totally contrary to the defense of their interests and agendas. The failure to confront, the retreat, and the acceptance of support and alliances with those who were previously critics contributed to the promotion of disbelief in the agenda of urban reform that would make the city more inclusive. The effect was reversed, as often, even if there was a left-wing party in control of municipal governments with the support of social movements, it acted in the defense of dominant interests in its practical performance (MARICATO, 2017). An example can be cited in the case of social housing production, in which municipalities assumed the exclusive role of indicating beneficiaries for registration, an action that has resulted in the "[...] maintenance of old political grammars of interaction between public power and voters at the local level" (ROLNICK, 2019, p. 308).

The Municipal Master Plan, which carried the potential to be a means through which another urban structure could be produced in the long term and on different bases, was absorbed by municipal ruling elites, often becoming letters of good intentions and guidelines that, when not converted into regulatory laws, are worthless in practice. The observed experience in many Brazilian municipalities attests that, using democratic forums and councils as a veneer, these elites impose their market logics on urban planning and management without significant resistance (SOUZA, 2016).

The creation of the Ministério das Cidades in 2003, with four main pillars of state action - sanitation, urban mobility, housing, and structuring urban programs - (MARICATO; ROYER, 2017) highlights the materialization of the belief that a left-wing government in power (the Workers' Party-PT took over the federal government in 2003) could change the reality of socio-spatial inequalities in Brazilian cities. This belief was based on the presence of relevant figures in the field, such as Raquel Rolnik, Olívio Dutra, and Maricato, showing that the political and administrative composition was with serious individuals who were fighting for equitable socio-spatial development. However, from 2003 to the beginning of 2005, the ministry could do little. The lack of appropriate legislation prevented direct actions by the ministry in municipalities, greatly limiting its actions (MARICATO, 2017).

The outcome can be considered positive since guidelines for the applicability of the City Statute and participatory Municipal Master Plans were created for municipalities. In fact, there was the creation of public policies that encourage municipalities with more than 20 thousand inhabitants to comply with the City Statute and participatively build their Municipal Master Plans. However, many of these did not go beyond letters of good intentions or even laws that were inapplicable by themselves. The ministry supported small municipalities in their planning, management, and implementation of urban interventions. This support was considered promising given the history of urban planning in the country but timid considering the needs (MARICATO, 2017).

Municipal Master Plans stand as the main instrument for the consolidation of municipal urban policy, which must consider the local reality in its constitution process and seek to promote equitable future urban development. However, it is necessary to conduct systematic and regular evaluations of their applicability. It is also emphasized that, beyond an evaluation of the applicability of the Municipal Master Plan, other urbanistic instruments provided for in the City Statute should be

evaluated so that the Municipal Master Plan can be executed, as only with them can the Municipal Master Plan function in practice, aiming to promote the necessary changes for society.

In this sense, the importance of society's participation in the elaboration and monitoring of the Municipal Master Plan is emphasized, as advocated by Oliveira and Antonello (2022):

[...] para lograr sucesso nessa dinâmica é necessário criar condições para que se efetive a participação popular, sendo imprescindível um trabalho junto às camadas populares de modo que se empoderem, tenham consciência do poder que tem em mãos, que poderia ser feito a partir de um trabalho de formação participativa prévio, para que a população passe a dominar as técnicas de autogestão para se organizar e atuar na esfera política na defesa de seus interesses, via a participação direta na elaboração e aplicação das políticas públicas no caso desta análise nas de desenvolvimento urbano. (OLIVEIRA; ANTONELLO 2022, p.8)

With this in mind, the project of the Evaluation and Training Network for the Implementation of Participatory Master Plans (PDP Network) was created, based on the Basic Municipal Information Survey (MUNIC) implemented in 2007 by the Ministry of Cities, through the general coordination of the National Secretariat of Urban Programs (SNPU) and the coordination of the Observatory of Metropolises in partnership with the Institute of Research and Urban and Regional Planning of the Federal University of Rio de Janeiro (IPPUR/UFRJ). The goal was to establish a network for the evaluation of Master Plans developed in the post-City Statute period, aiming to contribute collectively to the improvement of urban instruments and to ensure the effective implementation of Master Plans in municipal reality (SANTOS JUNIOR, 2011).

By 2011, this project had already evaluated 526 Master Plans from the post-City Statute period in different regions of the country. They conducted case studies of 26 Master Plans, monitoring the formulation process from the beginning. The analysis of Master Plans and their instruments follows a flexible methodology according to local reality and the objects of evaluation (specific instruments), but the main objective is to verify and analyze the content presented in the texts of the Master Plans and the regulation in complementary laws, if necessary, of the envisaged instruments. Thus, it becomes possible to understand at which levels the applicability of Master Plans and their instruments occurs. From this, the results of these evaluations are produced, which can be used by the population for future corrections in new Master Plans or even in the revision of current ones (SANTOS JUNIOR, 2011).

The importance of evaluating Master Plans is still necessary because promoting this periodic and systematic evaluation is actively defending the ideals of Urban Reform that gave rise to the City Statute and its proposals to promote a true transformation of the urban structure in Brazilian society (MARICATO, 2017). With the aim of conducting an analysis of the applicability of the tax instruments of the 2008 Ivaiporã Master Plan, the methodology applied in this final course project consists of considering them in the text of the law that governs the Master Plan, Municipal Law No. 1517/2008, and the Tax Code by Law No. 1,890/2010. Although not

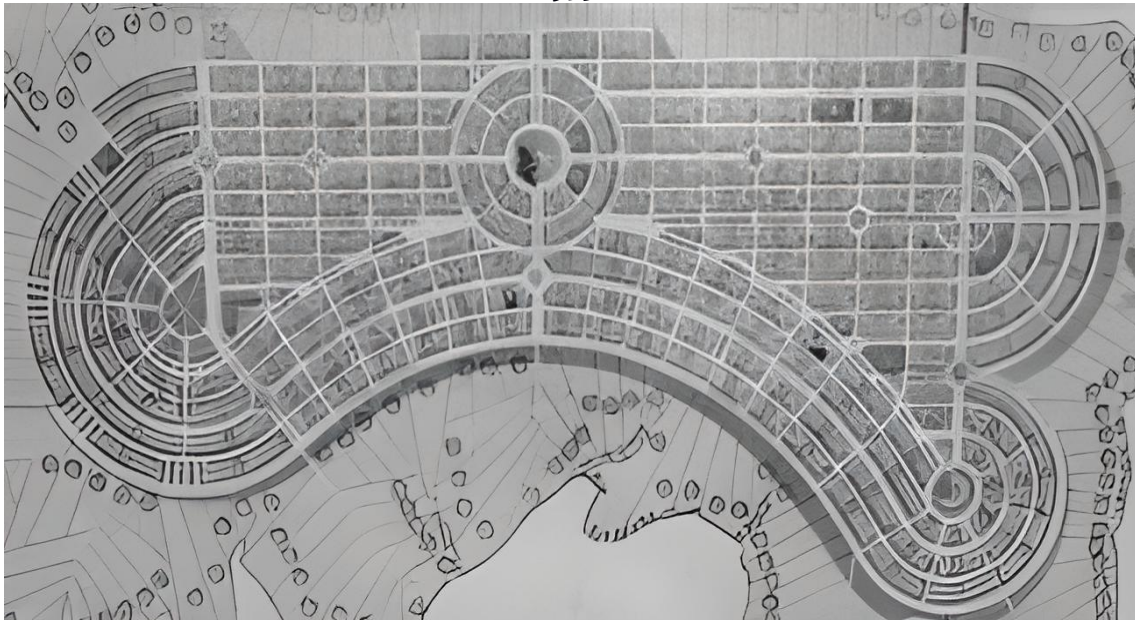
the ultimate goal of this work, a brief analysis of the Master Plan in its overall content was also carried out.

3 Urban Planning in Ivaiporã

In Ivaiporã, a small city created through the efforts of the company Sociedade Territorial Ubá Ltda, urban planning and management have been in place since its establishment as the municipal seat district in 1951. In other words, modern ideas based on modernist academicism, where space is conceived as a blank canvas to be filled with an urban grid and optimized resource utilization, have been taken into account since the city's genesis.

The engineer Yaroslau Sessak, a graduate from Curitiba, was hired by Sociedade Territorial Ubá to delineate the urban structure of Ivaiporã (figure 2) in the year 1953 (ROSANELI, 2009).

Figure 2. The urban design of Ivaiporã projected by civil engineer Yaroslau Sessak in 1953



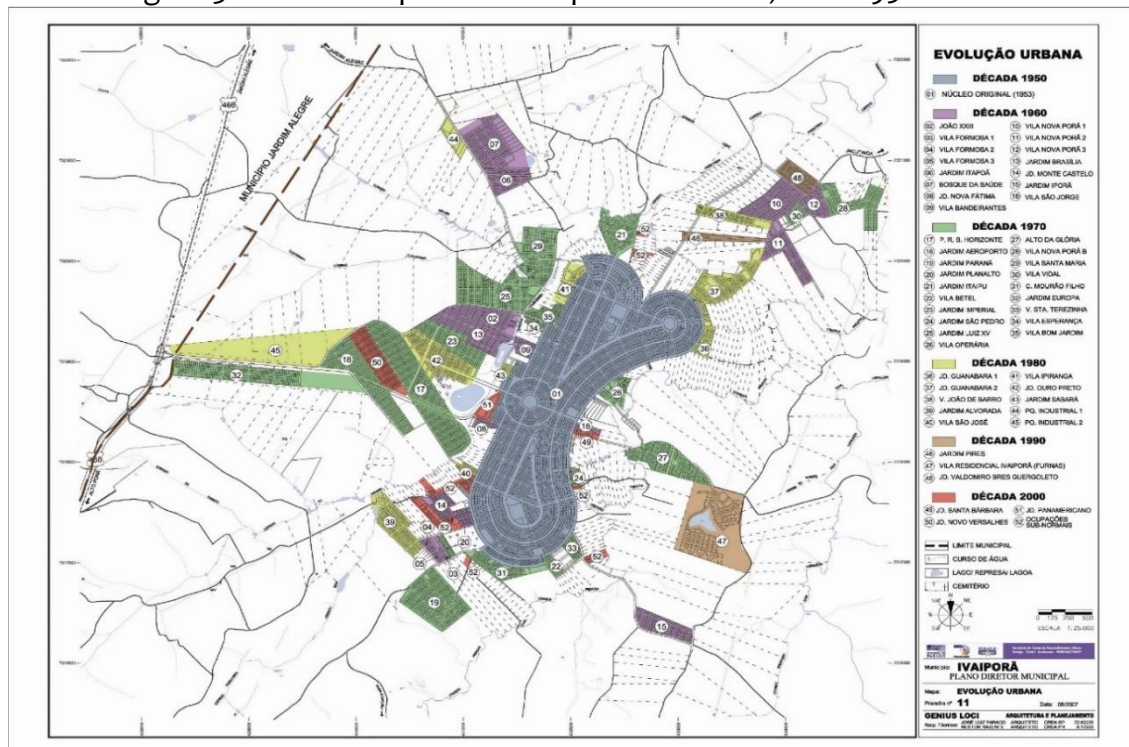
Reference Source. Prefeitura Municipal de Ivaiporã.

In Figure 2, among other aspects, the generosity of its public spaces, such as squares, open spaces, and avenues, stands out, with ample flower beds aiming to create a harmonious whole with the topography of the terrain. Thus, the unusual curvilinear forms that spread across the land are explained, as, according to Rosanelli (2009), it "seems to respect the intricate nature of the characteristics."

In its design, the emphasis on centrally centralized areas with radially concentric shapes, intended to serve as concentrations of commercial establishments, is noticeable. The circular square of the church is demonstrated in its center, and elevated in part, with its tower imposing itself as a focal point for the radial avenues that extend around it. Despite the layout where curvilinear and rectilinear streets delineate themselves, a regular pattern of minimum plots reveals itself as a striking element of the plan. Thus, the imposed rationality on the city of Ivaiporã and its inhabitants stood out, causing noticeable impacts on the land

occupation process, as shown in Figure 3 taken from the case study developed by the company implementing the Municipal Master Plan (PDM) in Ivaiporã.

Figure 3. Urban occupation in Ivaiporã over time, from 1950 to 2000

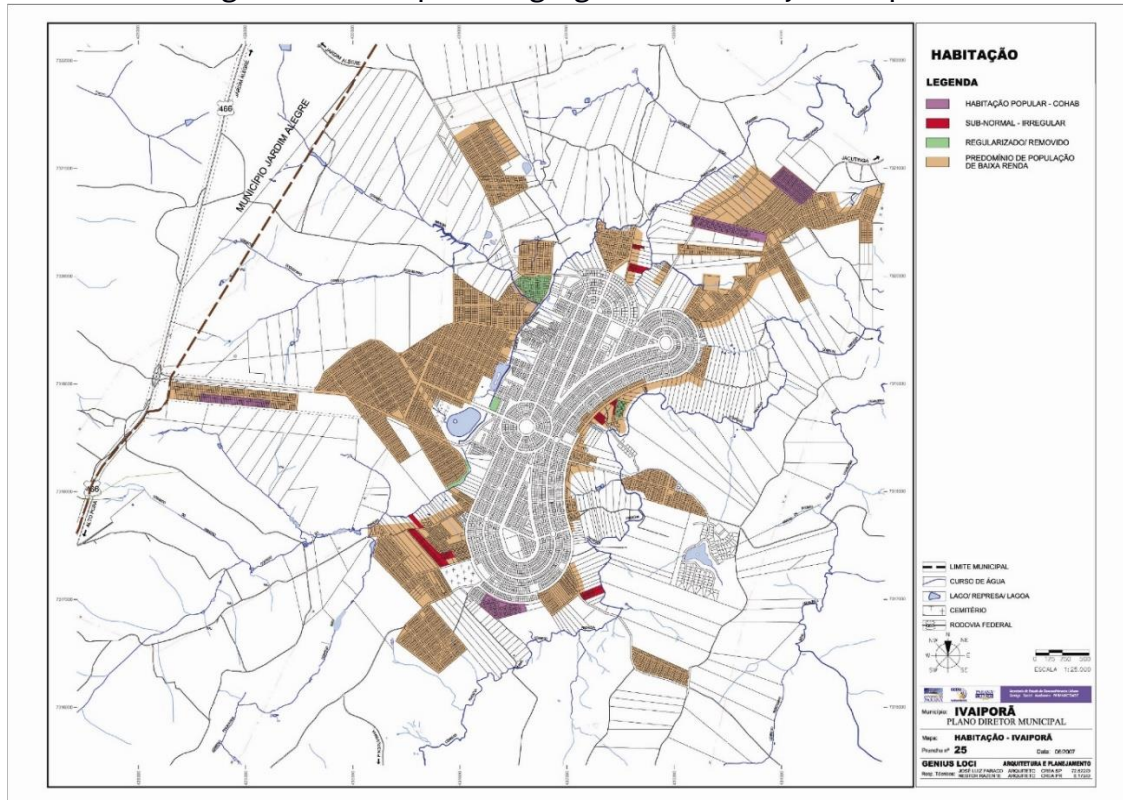


Reference Source. Ivaiporã – Plano Diretor, 2008

Another striking fact is the difficulty of access for the low-income population in this urban nucleus created by Yaroslau Sessak, as can be seen in Figure 4. The illustration makes it clear that low-income populations were located outside this central urban nucleus developed by Sociedade Territorial Ubá Ltda. and shows state intervention providing housing for this low-income population in peripheral regions of this nucleus and often distant from this central area. This spatial organization corresponds to "[...] the matrix of a territorial arrangement based on a geographically uneven development inherent to the capitalist mode of production, which governs the production of urban space" (ANTONELLO; VEIGA; BERTINI, 2022, p.4).

As shown in brown, the low-income population in Ivaiporã was located outside the main urban nucleus envisioned by Sessak. Thus, it is possible to draw some conclusions about the urban planning of Ivaiporã throughout the 20th century, making it clear that the combination of economic factors, coupled with the fact that urban land is contested by different activities and segments of capital, has produced noticeable socio-spatial inequality in the landscape of Ivaiporã. Similarly, it was a plan that followed a centralizing aspect and was carried out by the colonizing company, imposing, thus, on the entire society a way of living and inhabiting that served its interests and corresponded to its ideals (SZMRECSANYI, 2009; REGO, 2015; ROSANELI, 2009).

Figure 4. Socio-spatial segregation in the city of Ivaiporã



Reference Source. Ivaiporã – Plano Diretor, 2008.

It should also be considered that, after 1980, Ivaiporã, due to its demographic and population dynamics (Table 1), began to show an increasing index of urban population due to the mechanization of the countryside, which released labor to the city.

Table 1. Evolution of the population in the municipality of Ivaiporã from 1970 to 2010.

	1970	1980	1990	2000	2010
RURAL	51.358	37.240	17.636	6.381	4.378
URBAN	16.240	25.596	27.928	25.889	27.438
TOTAL	67.598	62.836	45.564	32.270	31.816

Reference Source. Censos Demográficos – IBGE (1970 a 2010). Org. Os autores, 2023

The table 1 reveals that, concerning the total population of the municipality, as temporary crops and mechanization in the fields were adopted in the decades following 1970, there was a decrease decade by decade, particularly between 1980 and 1990, when it dropped from 62,836 to 45,564 inhabitants, representing a 27.5% reduction in the total municipal population. According to Denez (2011), this reduction in the population of Ivaiporã over the decades is closely related to the lack of structuring in the city to accommodate all the labor released from the fields, leading many families to migrate from the rural areas of Ivaiporã to other cities or rural areas in the region. In the context of conservative modernization with the transition from coffee cultivation to temporary crops and the use of increasing

technology in the fields, the city of Ivaiporã "[...] did not have (...) the necessary structure to support these economic changes and is still outside the road axes that make up the main ring road of Paraná, far from the main urban centers of the state" (DENEZ, 2011, p. 143). Additionally, in the 1990s, rural districts, such as Ariranha do Ivaí and Arapuã, were emancipated and elevated to municipal seats.

Regarding the rural and urban population in the highlighted decades, the rural population in Ivaiporã in 1970 accounted for 76% of the total municipal population. As the mechanization of agriculture intensified in the 1980s, 1990s, and 2000s, there was a decrease of 27%, 65%, and 87% compared to 1970. With a continuous decrease until 2010, the rural population reached 14% of the total.

On the other hand, the urban population, which represented only 24% of the total municipal population in 1970, increased in the 1980s and 1990s by 57% and 71%, respectively. Between 1990 and 2000, urban growth showed a noticeable decline, during which the urban population decreased by 1.08%. Denez (2011) attributed this population decrease in the urban area to the reduction of crops like corn and coffee in the municipality and its surroundings, resulting in unemployment in the city. Additionally, the national economic crisis of 1990 led families to migrate to medium and large cities in search of employment. However, in the next decade, 2010, population growth increased by 6% compared to the year 2000, almost reaching the total urban population of 1990. In 2010, the urban population reached 86% of the total municipal population. This post-2000 population growth solidified the city as a service provider.

These demographic issues have direct impacts on urban structure, as they require a greater quantity of urban services and the development of larger infrastructures, necessitating active intervention by the state to carry out these actions. However, what is observed over time is that this promotion did not occur with a focus on promoting social justice, exacerbating socio-spatial inequalities. This dynamic fosters residential segregation of the low-income population, as noted by Marques and Antonello, "[...] It can be inferred that the dynamics of urban segregation are maintained by the choices of urban zoning, since projects of social housing are pushed to the periphery of the urban network" (2021, p.13285).

Until the realization of the PDM (2008), this was the way urban planning and management were presented in Ivaiporã. The aspect of inequality is evident, necessitating the applicability of instruments present in the City Statute to be included in PDMs, considering that Ivaiporã is required to carry out the PDM according to State Law No. 15.229 (25/07/2006). The analysis turns to tax instruments, as these have the potential, in the long term, to contribute to reversing the urban structure and promoting a more egalitarian and equitable city.

3.1 The Municipal Master Plan of Ivaiporã and the Applicability of Its Tax Instruments

For the evaluation of the Municipal Master Plan of Ivaiporã, particularly its tax instruments outlined and regulated by law, the evaluative framework developed by the Rede de Avaliação e Capacitação para Implementação dos Planos Diretores Participativos (Rede PDP) was adapted to fulfill its purposes. The following provides general questions and answers concerning Municipal Law No. 1,517/2008,

conducting an overall assessment of the Master Plan, not delving into all the specific instruments presented in the City Statute.

With the goal of analyzing the regulation and applicability of the tax instruments in Ivaiporã's Master Plan, evaluation extends to Municipal Law No. 1,890/2010, which addresses the Municipal Tax Code of Ivaiporã and contains, or should contain if there is no specific regulatory law, the tax instruments outlined in the Master Plan.

In this context, the assessment focuses on the tax instruments stipulated in Article 4, Section IV of Law 10,257/2001, namely: a) Urban Property Tax - IPTU; b) Improvement tax; c) tax incentives and benefits (BRASIL, 2001). Another extraterritorial tax instrument – used for purposes beyond subsidizing state actions – to be collectively analyzed is the Progressive Urban Property Tax – IPTU Over Time, if it is presented by Law No. 1,517/2008, requiring subsequent regulation.

3.1.2 The Master Plan of Ivaiporã/PR: General Aspects

The Municipal Law 1.517 fulfills some minimum requirements of Federal Law No. 10.257/2001, the City Statute. The first noteworthy factor is the date on which the Ivaiporã Master Plan (PDM) was sanctioned, which occurred on May 26, 2008. It is essential to emphasize that, according to Law No. 11.674/2008, municipalities falling under items I and II of article 41 of the Statute had until the deadline of June 30 to approve the Master Plans not yet conducted.

The resolution No. 34/2005 from the Ministry of Cities is also worth considering, as it stipulated a maximum period of five years for municipalities to meet their legal obligation to create or adapt master plans. The State Decree No. 2581/2004, in its article one, item a, stated that the State of Paraná would, from then on, enter into "[...] agreements for financing infrastructure works and services with municipalities that comply with the following requirements: a) municipalities that already have master plans approved by their respective city councils" [...] (PARANÁ, 2004).

This decree was later turned into State Law in the second half of 2006 (Law 15.229/2006), maintaining the aforementioned article 1, providing a deadline of 180 days for the completion of the works. This scenario indicates that Ivaiporã developed its Municipal Master Plan due to political pressures from higher authorities and after almost seven years of the City Statute's enactment, in which the municipality already fell into the category of those that were required to initiate the Master Plan construction process.

As for the content of the Master Plan, it complies with article 42, which addresses the minimum contents to be included in a Master Plan, namely:

[...]Article 42. The master plan must contain at least:

- I – The delimitation of urban areas where compulsory division, building, or use may be applied, considering the existence of infrastructure and demand for use, as provided in article 5 of this Law;
- II – Provisions required by articles 25, 28, 29, 32, and 35 of this Law;
- III – Monitoring and control system[...] (BRASIL, 2001, p.13).

With the text divided into six chapters, Chapter IV includes five sections exclusively dedicated to urban policy instruments. The General Provisions chapter

initially draws attention, in which the motivations of the Municipal Development Plan (PDM), the objectives of the Municipal Development Policy, and its guidelines are presented, as well as the aims to be achieved (Table 2).

Table 2. Highlighting the guidelines and objectives of the Municipal Development Policy for Ivaiporã, 2008

Article 4 - General Guidelines of the Municipal Development Policy	Art. 3 - Objectives of Municipal Development Policy
I. organize urban expansion and control the subdivision, use, and occupation of urban land.	I. improve the quality of life of the population, particularly regarding public services, the environment, infrastructure, and housing.
II. protect, preserve, and restore the natural and built environment, as well as cultural, historical, artistic, and landscape heritage.	II. ensure the full development of the social functions of the city, guaranteeing citizens the right to a sustainable city, understood as access to urban land, housing, environmental sanitation, urban infrastructure, transportation, public services, work, and leisure.
III. implement the right to housing, environmental sanitation, urban infrastructure, transportation, and public services, as well as work and leisure.	III. democratize public management.
IV. promote the appropriate use and utilization of urban property to prevent non-use and speculative retention of urban property.	IV. ensure compliance with the social function of urban property through its proper use and utilization.
V. introduce planning methods into Municipal Public Administration.	V. ensure the fair distribution of benefits and burdens arising from the urbanization process.
VI. align the instruments of economic, tax, financial policy, and municipal spending with development objectives.	VI. ensure the preservation of environmental and cultural values.
VII. ensure citizen participation in urban management through organized community segments in the formulation, execution, and monitoring of urban development plans, programs, and projects [...].	VII. promote social inclusion.

Reference Source. IVAIPORÃ – Plano Diretor, 2008. p.4.

However, it is noteworthy that many of these aforementioned provisions in the objectives are not mentioned and further developed later on, nor are specific actions, instruments, and public policies aimed at fulfilling the guidelines and achieving the objectives specified.

Thus, the right to a sustainable city, access to urban land, access and promotion of housing, environmental sanitation, urban infrastructure, transportation, public services, work, and leisure do not gain prominence in any other chapter other than the General Provisions. The General Provisions listed

guidelines and objectives for different aspects of municipal life, including Economic Development, Environmental Protection and Preservation, Public Infrastructure, Health, Education, Recreation and Sports, Culture, Social Assistance, Popular Housing, Solid Waste, and Funeral Services. However, no instruments or regulations requiring subsequent regulation were created.

Popular Housing, which gains prominence in this scenario and is an important item in urban policy, does not reappear. Article 22, which states that it is the municipality's objective to establish a popular housing policy, thus guaranteeing access to property and housing, is neither regulated nor any funds, councils, or means created to guide public policies in this area. According to Antonello and Veiga (2022), housing public policy in Brazil is of fundamental importance to alter the excluding dynamics of urban space production and reverse the current denial of citizenship rights for a significant portion of the national population.

In contrast, instruments such as Compulsory Parceling, Building, or Compulsory Use, Preemption Right, Onerous Grant of Building Rights, Transfer of Building Rights, and Joint Urban Operation appear in Ivaiporã's PDM and are important instruments of urban policy. The importance lies in their application, as they can promote a city with social justice and be understood as a space of diversity in the face of the dominance of capital.

These instruments still have the inhibitory function of real estate speculation and disproportionate building construction to the existing urban infrastructure, organizing space for different concepts than those of capital. However, it is worth noting the first paragraph of Article 4 of the City Statute (2001), which deals with the instruments and indicates that "[...] §10 The instruments mentioned in this article are governed by their own legislation, subject to the provisions of this Law [...]" (BRASIL, 2001, p.2). In this regard, Battini and Antonello (2021) express a concern, as the City Statute refers essential points to be defined by municipal law (PDM), which may result in the non-applicability of the instrument (PEUC), as it awaits municipal detailing and regulation, in the authors' words:

The law briefly addresses the application of the instrument, not specifying the definitions of undeveloped, underutilized, or unused urban land. It is always emphasized that it is the municipality's responsibility to draft specific legislation based on the Municipal Master Plan to delineate and clarify the requirements, setting the conditions and deadlines for the implementation of said obligation (BATTINI; ANTONELLO, 2021, p.114).

To ensure that the 2008 Municipal Master Plan (PDM) of Ivaiporã is more than just a statement of good intentions, the instruments listed above must be regulated at the municipal level, except in cases where regulation by higher authorities is applicable.

Finally, the PDM introduced a Municipal Planning and Management System that would be managed by the municipal executive planning body and an advisory Municipal Master Plan Council.

It is evident that Ivaiporã initiated a process of participation in discussions on the Master Plan and urban planning, but in a manner far from any democratizing bias. This is because, in the PDM, with the creation of the Council and the Municipal Planning and Management System, associations, especially employer associations, were privileged in the composition of the group. It is necessary to emphasize that

such a council serves as a mere advisory body, in practice, more to endorse proposals coming from the public administration, which is also active in the system, than necessarily to propose changes and effectively manage urban policy. Regarding democratization, it is also worth noting that at no point is participatory municipal budgeting mentioned in the PDM.

Having a Municipal Master Plan is considered an advancement for urban policy in a municipality, as it is the basic instrument for such progress. However, it is important to note that the way the PDM of Ivaiporã is presented is very limited, as it does not regulate concrete actions or even structure the means for the development of future actions. Thus, it can be seen as a "statement of good intentions" (MARICATO, 2017), as without being regulated by regulatory law, the instruments of the PDM lose their applicability. Relevant topics such as housing, the environment, access to urban land, access and promotion of housing, environmental sanitation, urban infrastructure, transportation, public services, work, and leisure are neglected in the PDM. Another insufficient aspect is the encouragement of popular participation in a decentralized and truly democratic manner. The PDM has its positive aspects, but necessary elements are lacking for it to be truly applicable and transformative of urban structure in the long term, as can be seen regarding tax instruments.

3.1.3 Tax Instruments

According to Municipal Law No. 1,517/2008, tax instruments do not receive specific attention. Even though they are important due to their fiscal and extra-fiscal nature, which are presented separately, with the exception of Improvement Contribution, which is not present in the PDM.

Thus, the Urban Land and Building Tax - Progressive IPTU over time is included in the PDM with the following wording:

[...] Article 42. In case of non-compliance with the conditions and deadlines provided for in Article 41, the Municipal Executive Power shall proceed with the application of the Urban Property Tax (IPTU), progressively over time, by increasing the rate for a period of five consecutive years.

§ 1. The value to be applied each year will be established in a specific Municipal Law and will not exceed twice the value for the previous year, respecting the maximum rate of fifteen percent after the lapse of five years of progressive application.

§ 2. The granting of exemptions or amnesty of the tax to owners of properties subject to progressive taxation is prohibited.

§ 3. After five years of charging the Progressive Urban Property Tax without the owner having fulfilled the obligation of subdivision, construction, or use, the Municipal Executive Power may maintain the charge at the maximum rate until said obligation is fulfilled, or expropriate the property, with payment in public debt securities.

§ 4. Expropriation with payment in public debt securities shall occur in accordance with the provisions of Section IV, Chapter II, of Federal Law 10.257/2001 [...] (IVAIPORÃ, 2008, p.9).

However, the instrument is not regulated by Municipal Law No. 1890/2010, and, in fact, is not even mentioned in the Municipal Tax Code. The same does not

apply to the Improvement Contribution, which is not mentioned at any point in the PDM (Municipal Development Plan), but is regulated by the same Law 1,890/2010.

[...] Article 151 The Improvement Contribution shall be charged to the owners of properties located in areas directly and indirectly benefited by the work.

§ 1. The owner of the property at the time of its assessment is responsible for paying the Improvement Contribution, and this responsibility is transferred to the acquirers and successors of the property, in any capacity.

§ 2. In case of condominiums, whether of simple land or buildings, the contribution will be apportioned and assessed to each of the condominium owners, in proportion to their shares.

Article 152 The calculation of the Improvement Contribution has as its total limit the expenses incurred and, as an individual limit, the increase in value resulting from the work for each benefited property.

§ 1. In the verification of the cost of the work, expenses for studies, projects, supervision, expropriations, administration, execution, and financing will be computed, and the monetary expression of these expenses will be updated at the time of the assessment, through the application of monetary updating coefficients.

§ 2. All necessary investments to ensure that the benefits resulting from the works are fully achieved by the properties located in the respective influence zones will be included in the cost estimates of the works.

§ 3. The percentage of the actual cost to be charged through the Improvement Contribution will be determined considering the nature of the work, the benefits for users, predominant economic activities, and the level of development of the region.

Article 153 The Municipal Administration will decide which works and the proportion of their value will be reimbursed through the collection of the Improvement Contribution.

§ 1. The Municipal Department of Works will prepare the descriptive memorandum of the work and the detailed budget of its costs, complying with the provisions of the previous article.

§ 2. The distribution of the Improvement Contribution among the contributors will be made proportionally to the appreciation of the benefited properties, based on the frontage of the land and/or its total area, which will be considered individually or collectively.

§ 3. The percentage of the cost of the work to be charged as an Improvement Contribution, referred to in the main paragraph of this article, will be determined considering the nature of the work, the benefits for users, economic activities, and the level of development of the region [...] (IVAIPORÃ, 2010, p.49).

Finally, the Urban Land and Property Tax (Imposto Predial Territorial Urbano) was not directly mentioned in the Municipal Development Plan (PDM). However, being a fiscal nature tax, it is regulated as follows:

[...] Article 6. The Urban Property Tax (Imposto sobre a Propriedade Predial e Territorial Urbana or IPTU) has as its taxable event the ownership, useful domain, or possession of the immovable property by nature or by physical accession, as defined in civil law, whether built or not, located in the urban zone of the Municipality.

Thus, based on what is established in the Municipal Development Plan (PDM) of Ivaiporã regarding the IPTU, efforts were made to address the inquiries posed by Santos Junior (2011).

Table 3. Highlighting aspects related to IPTU, Progressive IPTU over time, and Improvement Contribution present in Municipal Laws 1,517/2008 and 1,890/2010

	The Urban Property Tax (Imposto sobre a Propriedade Predial e Territorial Urbana, IPTU)	Progressive Urban Property Tax over time and expropriation with payment in public debt securities.	Improvement Contribution Tax
How is it applied?	As a triggering event, the ownership, beneficial domain, or possession of an immovable property by nature or physical accession, as defined in civil law, located in the urban zone of the municipality.	Does not apply.	It will be applied due to the appreciation of the private property, located in an area directly or indirectly benefited by a public work carried out by the Municipal Public Authority.
Where is it applied?	Throughout the area considered as the urban zone of the municipality.	Does not apply.	Private property located in an area directly or indirectly benefited by a public work carried out by the Municipal Public Authority, but subject to the contribution charge after being judged by this entity.
When is it applied?	The taxable event of the tax occurs annually on January 1st.	Does not apply.	The Improvement Contribution shall be paid either in cash or in installments within 30 (thirty) days from the issuance of the assessment notice. The installment of the Improvement Contribution amount will be made over a period of up to 36 (thirty-six) months, starting from the issuance of the assessment notice, with financing expenses added. The payment period can be extended to up to 144 (one hundred and forty-four) months in low-income neighborhoods, in cases of proven economic incapacity of the applicant, based on a reasoned decision by the Municipal Secretary of Planning and Finance.

Reference Source. Santos Junior, 2011; Ivaiporã – Plano Diretor, 2008. Org. Os Autores, 2023.

In Table 3, it is possible to verify that the Urban Property Tax (IPTU) has been highlighted as a triggering event for all properties, as defined in civil law, located in the urban zone of the municipality. Besides being applied throughout the urban area of the municipality, the triggering event for the tax occurs annually from January 1st. However, regarding the tax instrument of Progressive Urban Property Tax over time and expropriation with payment in public debt securities, its non-application in Ivaiporã becomes notable.

As for the Improvement Contribution, it is indicated as applied due to the appreciation of privately-owned property located in an area directly or indirectly benefited by a public work carried out by the Municipal Public Authority. According to the regulations in Ivaiporã, the Improvement Contribution must be paid either in cash or in installments within 30 days from the issuance of the assessment notice.

The installment of the Improvement Contribution amount must be made over a period of up to 36 months, starting from the issuance of the assessment notice by the local Public Authority, with financing expenses added. The payment period can be extended to up to 144 months in popular neighborhoods in cases of proven economic incapacity of the applicant, based on a reasoned decision by the Municipal Secretary of Planning and Finance.

With Table 3 and all these issues, it is possible to discuss some points regarding the applicability of tax instruments in Ivaiporã, considering Municipal Laws 1,517/2008 and 1,890/2010. The first point to be highlighted stems from the regulation of IPTU and the Improvement Contribution, which are crucial elements for any municipality from both a fiscal and extraterritorial perspective.

It is worth noting that IPTU is an important tax specifically collected for financing the municipal public administration, thus playing a relevant role for the municipality in fiscal matters. Another point to be emphasized about the tax is that, as its incidence is based on a generic value table, IPTU also serves an extraterritorial function for urban policy.

However, in the municipality of Ivaiporã, there is no regulation in the Municipal Tax Code regarding Progressive Urban Property Tax over time. By not being regulated by any local legislation, the municipality, in practice, renders the tax inactive, resulting in the loss of a crucial tax instrument to curb real estate speculation and the concentration of urban land in the hands of a class that aims solely to derive income from urban property.

This conjunction of factors places the Municipal Urban Property Tax (IPTU) within its limits in municipal legislation, both in fiscal and extraterritorial terms, in promoting a fairer and more accessible city that combats real estate speculation. Thus, this tax ends up performing an extraterritorial activity due to its practical application based on a generic value table. However, it encounters limitations since the mode of progression over time is the instrument through which it could move towards an extraterritorial nature of the tax that promotes social justice.

Ultimately, the table presents the regulation of the Improvement Contribution in the municipality, listing the benefits and tax incentives offered by the municipal government of Ivaiporã. In this way, it can be stated that the tax plays an important role in extraterritorial action in the municipality because it shares with the entire society of Ivaiporã a portion of the real estate appreciation generated from actions promoted by the public sector and financed by the entire society.

The improvement contribution, thus, acts to mitigate the private appropriation of an effort developed by the collective as a whole, in which, without this tax, real estate appreciation would be privately appropriated even though it stems from actions promoted by the public sector. Another point to be highlighted by the application of such an instrument is that the contribution takes into account the location of the property to determine the tax charged, presenting price moderation, proven economic incapacity of the applicant in low-income neighborhoods, and high-income neighborhoods moving towards tax justice.

When evaluating master plans, based on the assumptions present in the City Statute, especially the tax instruments, in the case of the Ivaiporã Municipal Development Plan (PDM), there is a need for monitoring their application to strive for their realization aimed at urban development. As Antonello clarifies, "[...] the Progressive Urban Property Tax (IPTU) over time can promote greater 'social justice' by addressing real estate speculation, as well as supporting the concrete application of the principle of the 'social function of property'" (ANTONELLO, 2013, p.253).

Final Considerations

Brazil, which witnessed an intense process of urbanization of its population in the 20th century, generated an urban structure rooted in socio-spatial inequality. With income being a necessary means for access to the urbanized city, with its infrastructure and services, a significant portion of Brazilians deprived of these means resorted to occupying irregular and remote places away from centralities. Capital largely appropriated cities and space to generate surpluses and accumulate previously invested capital.

This logic of urban space production is noticeable in Ivaiporã, as the municipal territorial planning was conceived through the concepts of modernist urbanism and influenced by the political dynamics of its political and economic elites. Thus, a city was created where inequalities and poverty are evidenced by space and landscape. It is interesting to note that this state of affairs accompanies Ivaiporã but also characterizes a large part of other municipalities in this country.

The attempt to change this scenario, considering the Brazilian reality, occurred with Articles 182 and 183 of the Federal Constitution of 1988, which brought the ideals of producing another urban policy and structure. The City Statute (2001) materialized these aspirations into a law aimed at promoting changes in Brazilian cities and transforming the logic of territorial planning inequality through urban policy instruments, Municipal Master Plans, and other instruments such as tax instruments. More than twenty years later, it is imperative for Brazilian society to assess the applicability of these transformation means, as there is a recurring perception that municipal elites have appropriated them to continue their process of plundering and exploitation of society and space.

In this context, this research evaluated the applicability of tax instruments and the Municipal Master Plan (PDM) of Ivaiporã (2008), seeking to visualize how these instruments are applied in this municipal reality and what their transformative potentials are. The potential for transforming the urban structure through tax instruments can be evidenced by considering that, in addition to serving a fiscal function, they can have extraterritorial purposes, that is, they can be means to curb

or discourage real estate speculation. Thus, Urban Property Tax (IPTU), Progressive Urban Property Tax over time, Improvement Contributions, and Fiscal and Financial Incentives are important mechanisms for promoting urban policy on bases other than the logic of capital.

However, through the analyses and considerations regarding the applicability of these instruments in Ivaiporã, considering Municipal Laws 1,517/2008 and 1,890/2010, some conclusions could be drawn. The regulation of IPTU and Improvement Contribution is very important for the municipality from both a fiscal and extraterritorial perspective. IPTU is an important tax collected for financing the municipal public administration, thus playing a fiscal role for the municipality.

However, a factor to be highlighted in the reality of Ivaiporã is the lack of regulation in the Municipal Tax Code regarding Progressive Urban Property Tax over time (IPTU Progressivo no Tempo). Not being regulated in the Tax Code or in the Municipal Master Plan (PDM), rendering it inactive, the municipality loses a crucial tax instrument to curb real estate speculation and the concentration of urban land in the hands of a class that seeks nothing but to derive income from urban property.

Improvement Contribution, along with benefits and fiscal incentives offered by the municipal government of Ivaiporã, thus plays an important role in the extraterritorial action of taxes. It should be understood that tax instruments alone do not and will not bring about a transformation of urban policy. They must be accompanied by all the other mechanisms provided by the City Statute for Municipal Master Plans, and these must be regulated in complementary laws so that the instruments work in a coordinated manner in building a distinct urban structure.

Nevertheless, it is still important to emphasize that the instruments and the applicability of the Municipal Master Plan of Ivaiporã, and throughout Brazil, will not occur automatically or spontaneously by local power alone. The political struggle waged by society and social movements is still essential to enforce the urban legislation that the country has. Thus, it will be up to the movements and collective groups advocating for urban reform and the right to the city to rise against the state of affairs present in cities, where segregation, inequality, violence, poverty, and misery are experienced by many.

With this in mind, it is noteworthy that Ivaiporã, through the Municipal Laws of its Municipal Master Plan and the Tax Code, has made progress in the development and implementation of certain actions aimed at urban development. However, much is still lacking to assert that this applicability occurs in a fully realized manner. The non-regulation of Progressive Urban Property Tax over time (IPTU Progressivo no Tempo) and the failure to achieve democratic urban planning and management lead to considering Ivaiporã's Municipal Master Plan as a "letter of good intentions." From this perspective, it can be inferred that power relations involving planning in Ivaiporã are based on significant inequalities, where the political and economic elite of the municipality can impose its ideals, its concepts of time and space, and manage the city to fulfill its interests, thus influencing the Municipal Master Plan and the applicability of its instruments, especially, as seen in this research, the tax and financial instruments.

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Ideni Terezinha Antonello. Pós-doutorado em Geografia IGOT/Universidade de Lisboa. Universidade Estadual de Londrina. Professora Associada. Pesquisadora CNPq (Bolsa PQ2). Rua João Wycrif, 447, ap. 1802, Londrina/PR, cep. 86050450. E-antonello@uel.br.

Osmar Fabiano de Souza Filho. Mestre em Geografia e Doutorando em Geografia PPGeo/UEL. Instituto Federal de Educação, campus avançado de Astorga/Paraná/Brasil. Professor. Rua Delaine Negro, 90; apt.08. Londrina/PR, 86055680 E-mail: osmarfabiano980@gmail.com

Léia Aparecida Veiga. Pós-doutorado em Geografia pela Universidade Estadual de Londrina. Programa de Pós-Graduação em Geografia (Mestrado/Doutorado) da Universidade Estadual de Londrina/Paraná/Brasil. Professora. Universidade Estadual de Londrina - Rod. Celso Garcia Cid, Km 380 – Centro de Ciências Exatas, Campus Universitário, Londrina - PR, 86057-970. leia.veiga@uel.br