

State of knowledge on the *Urban Property Tax (IPTU)*: A bibliometric and integrative analysis of Brazilian scientific production

Estado do conhecimento quanto ao Imposto Predial e Territorial Urbano: Uma análise bibliométrica e integrativa da produção científica brasileira

Estado del conocimiento sobre el “Imposto Predial e Territorial Urbano”: Un análisis bibliométrico y integrador de la producción científica brasileña

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Abstract

This bibliometric study aims to analyze the state of knowledge about the Urban Property and Land Tax (IPTU) in Brazil. Using a methodological approach that combines quantitative and qualitative analyses, various databases were selected, and inclusion and exclusion criteria were applied to identify relevant studies from 1980 to 2020. A total of 726 publications related to the IPTU were found, addressing topics such as IPTU fundamentals, extrafiscality, tax law, municipal finance, among others. The results analysis revealed a predominance of the legal field in Brazilian research on IPTU, with a significant increase in publications from 2001 onwards. Additionally, reference authors and the main themes addressed in the studies were identified. These results contribute to the mapping and understanding of the accumulated knowledge about the IPTU, highlighting areas of interest and gaps for future research.

Keywords: Bibliometrics, IPTU, State of Knowledge

Resumo

Este estudo bibliométrico tem como objetivo analisar o estado do conhecimento sobre o Imposto Predial e Territorial Urbano (IPTU) no Brasil. Utilizando uma abordagem metodológica que combina análises quantitativas e qualitativas, foram selecionadas diversas bases de dados e aplicados critérios de inclusão e exclusão para identificar estudos relevantes no período de 1980 a 2020. Foram encontradas 726 publicações relacionadas ao IPTU, abordando temas como fundamentos do IPTU, extrafiscalidade, direito tributário, finanças municipais, entre outros. A análise dos resultados revelou uma predominância da área do Direito nas pesquisas brasileiras sobre o IPTU, com um aumento significativo de publicações a partir de 2001. Além disso, identificaram-se autores de referência e as principais temáticas abordadas nos estudos. Esses resultados contribuem para o mapeamento e compreensão do conhecimento acumulado sobre o IPTU, destacando áreas de interesse e lacunas para futuras pesquisas.

Palavras-chave: Bibliometria, IPTU, Estado do conhecimento.

Resumen

Este estudio bibliométrico tiene como objetivo analizar el estado del conocimiento sobre el Impuesto Predial y Territorial Urbano (IPTU) en Brasil. Utilizando un enfoque metodológico que combina análisis cuantitativos y cualitativos, se seleccionaron varias bases de datos y se aplicaron criterios de inclusión y exclusión para identificar estudios relevantes en el período de 1980 a 2020. Se encontraron 726 publicaciones relacionadas con el IPTU, abordando temas como fundamentos del IPTU, extrafiscalidad, derecho tributario, finanzas municipales, entre otros. El análisis de los resultados reveló un predominio del área del Derecho en las investigaciones brasileñas sobre el IPTU, con un aumento significativo de publicaciones a partir de 2001. Además, se identificaron autores de referencia y las principales temáticas abordadas en los estudios. Estos



resultados contribuyen al mapeo y comprensión del conocimiento acumulado sobre el IPTU, destacando áreas de interés y lagunas para futuras investigaciones.

Palabras clave: Bibliometría, IPTU, Estado del Conocimiento

INTRODUCTION¹

The Urban Property Tax (IPTU) is a municipal tax levied on urban property ownership, based on the assessed value of the property. Its purpose is to provide municipalities with financial resources to enable the delivery of public services and to foster urban development. Revenue from IPTU plays a crucial role in the management and planning of urban areas, aiming to ensure fiscal equity and financial sustainability for municipal entities. Moreover, the IPTU stands out as one of the most significant municipal taxes, constituting a critical source of revenue for local governments (Ipea, 2009).

The fair distribution of the IPTU tax burden, grounded in the taxpayers' ability to pay, enables the implementation of public policies aimed at mitigating socioeconomic disparities and promoting collective well-being. In this regard, the IPTU also assumes a strategic role in fostering equitable development and building more inclusive and fair cities (Batista, 2014).

However, the IPTU application is not free of challenges. Variations in rates and the tax base can influence property values and the housing supply in urban areas. Additionally, municipal governments face obstacles in efficiently managing and collecting IPTU, such as delinquency and the need for accurate property valuation (Lopes; Novais; Lopes, 2017; De Cesare, 2016). Further debates emerge regarding fiscal and social equity in the implementation of IPTU, considering factors such as exemptions and the still limited application of tax progressivity.

In summary, recent literature, predominantly from the fields of law and economics, highlights that the lack of equity in property valuations for tax purposes, inconsistencies between assessed and market values, and disputes surrounding updates to the General Property Value Plant (PGV) represent the main challenges in improving the application of IPTU across the country.

In light of this scenario, conducting in-depth investigations into IPTU proves pertinent, with the aim of understanding its implementation, impacts, and potential improvements. This bibliometric study sought to contribute to advancing knowledge about IPTU in the Brazilian context, offering insights into the predominant themes, research gaps, and emerging trends in the field. Such information is essential to support further studies and build more efficient and equitable public policies related to IPTU, thereby fostering sustainable development and life quality in urban areas.

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Bibliometric research is a methodology aimed at measuring, characterizing, and qualifying scientific output through indicators derived from the analysis of academic articles, journals, and other scholarly sources. It plays a fundamental role in analyzing the state of knowledge on a given topic of study and research, such as IPTU. This approach allows for the identification and mapping of related scientific publications, offering a comprehensive understanding of the breadth and diversity of the knowledge produced on the subject. By gathering both quantitative and qualitative data on academic output—such as authors, journals, trends, and the fields of knowledge involved—bibliometric research provides a systematic and panoramic view of the domain. It also enables the identification of emerging trends, established areas of research, and potential knowledge gaps. This is crucial for directing research efforts and promoting a balanced advancement of knowledge across different fields. Another relevant aspect of bibliometric research is its capacity to uncover relationships among authors, scientific collaboration, and the dissemination of ideas through so-called “invisible colleges,” identifying knowledge networks and intellectual influences.

The objective of the present bibliometric study was to analyze the state of knowledge regarding the *Imposto Predial e Territorial Urbano* (Urban Property Tax - IPTU) in Brazil, with the aim of contributing to the understanding of the current research landscape on this specific tax within the urban and fiscal context. The primary goal was to carry out a comprehensive analysis of scientific publications related to IPTU, available in open-access databases, published between 1980 and 2020, and written in Portuguese. Specific objectives included identifying key theoretical and methodological milestones, predominant approaches, and leading authors in the IPTU field; establishing a chronology of studies and identifying dominant knowledge niches. Thus, the research was guided by the following questions: What are the milestones and approaches regarding IPTU studies in the country? Who are Brazil's nationally recognized authors on the subject? Is it possible to outline a chronology and geographical distribution of these studies?

This study is justified by the relevance of IPTU as one of the main municipal taxes in Brazil, whose efficient management can directly impact urban development and citizens' life quality. This tax not only represents a significant source of municipal revenue but also plays a vital role in promoting fiscal equity and in shaping urban space. Given the strategic importance of IPTU, this research contributes to enabling scholars in the field to delve deeper and address existing gaps in the specialized literature on the subject.

The paper is structured into four sections in addition to this introduction, which aims to present the research context and objectives. The Methods and Materials section outlines the methodological approaches employed, including database selection and criteria for inclusion and exclusion of studies. Next, the Results Analysis section presents the main findings from the quantitative and qualitative analyses of IPTU in Brazil, addressing topics such as legal foundations, socioeconomic impacts, and municipal policies. In the Discussion section, the



implications of the findings are explored, with comparisons drawn to previous studies, while the Conclusion section synthesizes the main contributions of the research.

METHODS AND MATERIALS

The use of statistical and mathematical methods in the analysis of literary works is known as bibliometrics (CHUEKE; AMATUCCI, 2015). In the field of applied social sciences, bibliometric studies focus on examining the production of articles within a specific domain of knowledge, mapping academic communities, and identifying researcher networks and their motivations. These objectives are achieved through the creation of indicators that summarize the most productive institutions and authors, the most cited scholars, and networks of co-authorship (OKUBO, 1997).

However, the literature systematization process is not limited solely to bibliometrics and meta-analysis, which are quantitative approaches discussed in this article. Alternatively, one may employ the integrative literature review, a more in-depth qualitative approach aimed at analyzing smaller samples. The integrative literature review is a form of research that seeks to analyze, critique, and synthesize a representative body of literature on a specific topic, integrating findings through frameworks and perspectives (Torraco, 2005).

The methodological procedures adopted in this study were based on the Integrative Review method, as outlined by Torraco (2005), as well as Chueke and Amatucci (2015). The Integrative Review presents the structure of a bibliometric study that combines both quantitative and qualitative strategies. This method is organized into five main stages: Development of a research protocol defining the core research questions to be addressed; Identification of relevant studies through database searches; Systematization of the selected works in evaluation forms, tabulating quantitative data and analyzing qualitative aspects; Synthesis of the data through the analysis of the results obtained; Integration of results by responding to the initial research questions.

According to the chosen methodological framework, the Integrative Review conducted for this study on the state of knowledge regarding the Urban Property Tax (IPTU) in Brazil followed the procedures summarized below:



INTEGRATIVE REVIEW PROCEDURES	
01 – Research Protocol	What are the frameworks and approaches regarding the study of the Urban Property Tax (IPTU) in Brazil? Which authors are considered national references on the subject? Is it possible to trace a periodization and geographical distribution of these studies?
02 – Identification of Relevant Studies	<p>A. Search Terms: "IPTU" or "Imposto Predial e Territorial Urbano" or "Imposto Predial Urbano" in the title and/or subject and/or keywords, depending on the search capabilities of each database.</p> <p>B. Databases: CAPES Thesis and Dissertation Catalog; AGUIA Integrated Search Portal (USP); CAPES Journal Portal; Brazilian Digital Library of Theses and Dissertations; CAPES Open Data..</p> <p>C. Inclusion Criteria: Works in Portuguese, within the established period (1980–2020), open access, and allowing collection of the following information: Authors; Year; Title; Keywords; References; Type of publication; Place of publication.</p>
03 – Evaluation Sheets	<p>Criteria for initial analysis and tabulation: Authors; Year; Title; Keywords; References (with search terms in the title or subject); Type of publication; Place of publication. C Following this procedure, the most frequently cited references will be analyzed according to the following criteria:</p> <p>Theoretical foundation: understanding the author's approach; Study objective; Application of the study; Recommendations, if any, for further research.</p>
04 – Data Synthesis	Analysis of the information collected from the evaluation sheets will aim to structure frameworks, approaches, periodization, and geographical distribution. During this process, charts and timelines will be generated to visually organize the information.
05 – Integration of Results	Answering the research questions through comparison and contrast.

Figure 1: Integrative Review Procedures conducted.

Source: Elaborated by the authors, 2022.

It is important to note that, although bibliometric methodology is a valid and useful approach for analyzing the state of knowledge on a given topic, there are certain limitations that must be considered. The selection of databases used in the research may be subject to biases and constraints, as not all databases may comprehensively cover the scientific production related to IPTU in Brazil. The inclusion and exclusion criteria may also present limitations, as certain publications might have been excluded for not fully meeting the established criteria. Furthermore, it is important to acknowledge that bibliometric analysis does not allow for an in-depth evaluation of the intrinsic quality of the studies, making it necessary to consider complementary approaches for a more comprehensive understanding of the subject.

Results Analysis

Based on the procedures carried out, a total of 726 publications were identified in the study, including 388 from the CAPES Journals Portal, 101 from the Águia Database, 272 from the CAPES Theses and Dissertations Database, and 60 from the Dissertations and Theses Database. Duplicate entries were removed.

After the initial tabulation of results, it was possible to analyze the distribution of publications over time and space, as well as to identify knowledge niches.



Regarding the periodicity of knowledge production on Urban Property Tax (IPTU) in Brazil, a significant increase in publications was observed after 1988 and another rise from 2001 onwards. In the last three years analyzed (2017–2020), there was a slight decline in scientific production on the topic. The chart below illustrates this temporal distribution. This periodicity may be related to the enactment of the *Estatuto da Cidade* law and its academic repercussions.

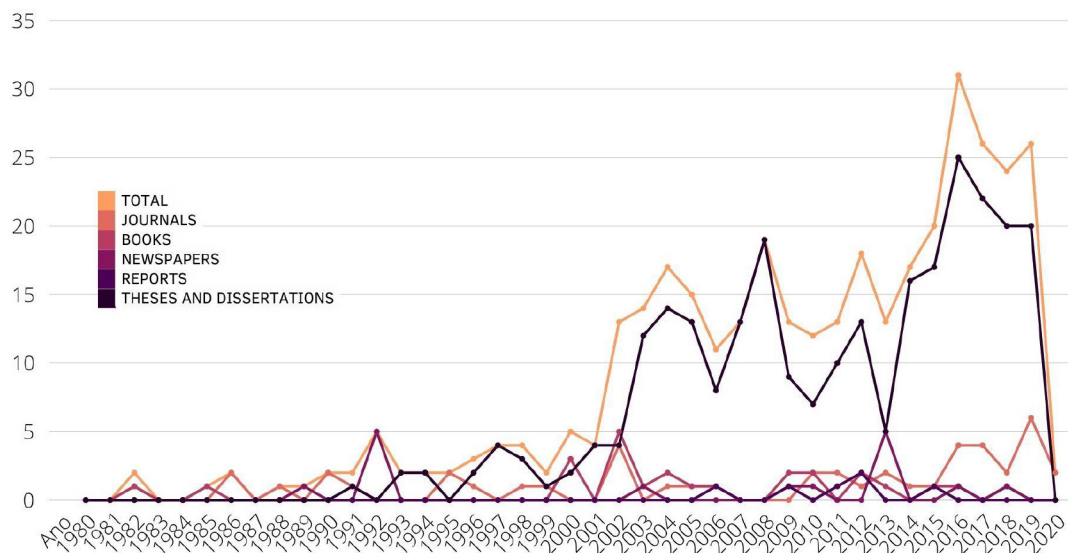


Figure 2: Distribution of publications on IPTU over time by year of publication

Source: Elaborated by the authors, 2022

In terms of the geographical origin of the publications, predominance was found in the Southeast region of Brazil, with a significant contribution from the state of São Paulo, as shown in the Figure 3 below. This geographical concentration is linked to the universities that produce the most research on the topic in the country, as discussed later.

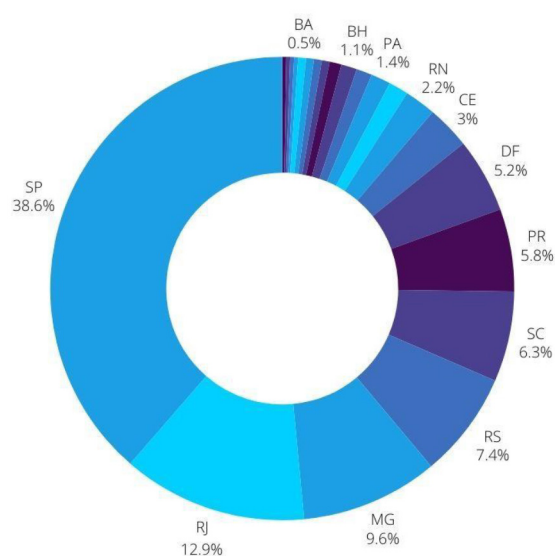


Figure 3: Distribution of publications on IPTU by location

Source: Elaborated by the authors, 2022

The predominant field of knowledge in studies on IPTU, based on the information collected, is Law, followed by Economics and interdisciplinary studies that mostly combine Law with other fields. Other areas involved include Public Administration, Geography, Architecture and Urbanism, and interdisciplinary studies that blend one or more of the aforementioned fields, predominantly with Law.

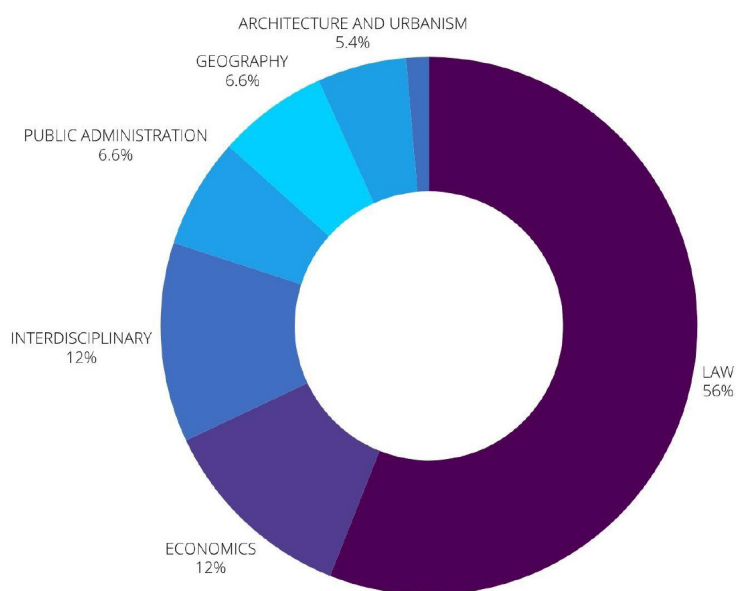


Figure 4: Distribution of publications on IPTU by field of knowledge

Source: Elaborated by the authors, 2022

Most of the scientific research found on IPTU comes from theses and dissertations, indicating that the topic is widely explored in academic research, though not proportionally reflected in journal articles or conference proceedings.

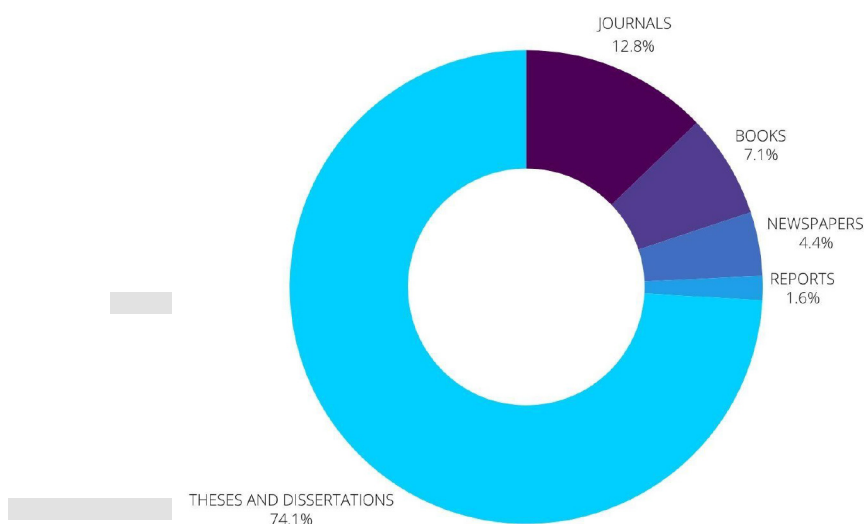


Figure 5: Distribution of publications on IPTU by type of publication

Source: Elaborated by the authors, 2022

Among postgraduate research outputs (theses, dissertations, and monographs), there is a strong predominance of academic master's theses on the topic. The most frequently appearing advisors in the systematized data on postgraduate research include, in order: Paulo de Barros Carvalho, Roque Antonio Carrazza, Elizabeth Nazar Carrazza, Alberto Nogueira, Hugo Thamir Rodrigues, and Adilson Rodrigues Pires. Most of them teach and supervise in the Law program at the Pontifical Catholic University of São Paulo (PUC-SP). The universities with the highest number of IPTU-related publications, in descending order, were: Pontifical Catholic University of São Paulo, University of São Paulo, Federal University of Santa Catarina, State University of Rio de Janeiro, Federal University of Paraná, and University of Santa Cruz do Sul. These findings suggest that the leading academic authority on IPTU research in Brazil is the Law program at PUC-SP and its affiliated scholars.

Following the comprehensive analysis of all identified publications, a subset of 25 scholarly works of significant relevance to the theme was selected, based on citation metrics and reach on the analyzed platforms. These articles form a representative sample of the literature available on IPTU and serve as a basis for the in-depth bibliometric analysis.

The authors cited in the selected articles were compiled to understand their frequency and to identify which scholars are most used as theoretical foundations in IPTU-related publications. Within the set of 25 articles analyzed, the following structuring (Figure 6) was developed, indicating the prominence of specific authors. The most frequently cited authors are predominantly from the field of tax

law and have published books and articles that serve as foundational references for understanding IPTU in Brazil.



Figure 6: Word cloud of authors cited in the analyzed articles, with weights based on citation frequency

Source: Elaborated by the authors, 2022.

Analyzing the 25 articles on IPTU in Brazil, certain predominant focuses among researchers were identified. Most studies adopt legal approaches, emphasizing constitutional and sub-constitutional norms related to IPTU and tax policy. These works address issues such as municipal legislative compliance, the taxpayer's passive legitimacy, and the application of progressive rates over time.

The presented data covers a wide range of research objectives regarding the Urban Property Tax (IPTU) in Brazil. These studies aim to present evidence of IPTU's untapped potential and propose improvements in its application through various approaches and methodologies. They advocate for models and strategies to make its collection fairer, more equitable, and efficient, aligning with the goal of enhancing IPTU management and utilizing it more effectively as a fiscal policy instrument.

Some studies also aim to analyze IPTU's contribution to local revenue generation from the perspective of public administration. These works examine IPTU's role as a municipal funding source and its contribution to the financial sustainability of local governments, thus expanding the understanding of IPTU's fiscal significance.

Another common thread in the literature is the methodological approach. Several studies employ analytical techniques such as linear programming models, optimization, fuzzy set theory, spatial regression, and other econometric tools to calculate rates, estimate property values, assess revenue potential, and evaluate

the impacts of IPTU. This methodological alignment points to a shared interest in developing analytical tools for IPTU-related research.

A secondary focus identified in some articles is the analysis of IPTU as an urban policy instrument when applied extra fiscally to promote the social function of property and regulate land use and occupancy. These studies examine the IPTU's use as a tool for urban development intervention, addressing issues such as social interest, sustainability, cultural development, and real estate speculation—particularly through its progressive application over time. These articles advocate for progressive IPTU as a means to promote a more equitable, sustainable, and socially fair urban development.

There are also studies investigating the tax benefits of IPTU for taxpayers and its relationship with sustainable practices. These works explore the implementation of policies such as “Green IPTU” and analyze their financial and environmental impacts in urban areas. It is important to note that, despite the diversity of perspectives adopted by researchers, the themes addressed in these articles often intersect.

As for the research methods employed, a variety of approaches can be observed. Most studies are documentary in nature, involving the analysis of laws, regulations, and official government documents, complemented by literature reviews. Some employ case study methodologies to analyze specific municipal experiences. This variety of methods contributes to a deeper and more substantiated understanding of IPTU and its implications in the Brazilian context.

However, it is important to highlight some methodological limitations identified in the studies, such as small sample sizes that hinder generalizability, the lack of comparative studies across municipalities, and the absence of long-term evaluations. These limitations underscore the need for further research to fill these gaps and provide a more robust foundation for public policy formulation related to IPTU.

Another recurring issue is the lack of interdisciplinarity. A more integrated and multidisciplinary approach could enrich the understanding of IPTU by considering its legal, economic, social, and spatial dimensions. There is potential for more diverse approaches in IPTU research, including economic, geographic, and sociological perspectives to obtain a more comprehensive understanding of IPTU and its societal impacts.

An analysis of the recommendations presented in these 25 articles reveals some shared directions. Several studies highlight the need for deeper investigations and broader research scopes. A recurring recommendation is the application of case studies in other Brazilian municipalities. Many articles suggest testing the methodologies used in different urban contexts to evaluate the effectiveness of IPTU policies and explore ways to improve them. Other recommendations include deepening the understanding of IPTU's impacts on local economies and



communities, examining the relationship between tax benefits and sustainable practices, investigating the boundaries and possibilities of current IPTU legislation, and promoting studies on community participation in implementing policies such as progressive IPTU.

Discussion

Based on the bibliometric research presented herein, it is possible to affirm that there are areas that deserve greater attention and deeper investigation within the study of the IPTU. Therefore, in order to advance this field of study, it is essential to develop research that addresses these gaps and explores under examined areas, thereby contributing to a more comprehensive understanding of IPTU and its implications within both urban and tax spheres.

From the exclusive analysis of keywords and article titles, the most recurrent themes in studies on IPTU were identified. These themes were grouped by the researcher into a proposed framework of eight knowledge niches: IPTU Fundamentals, Extrafiscality, Tax Law, Municipal Finance, Multipurpose Registry, Property Valuation for Tax Purposes, Principles of Equity and Justice, and the Real Estate Market. These themes are closely related to the IPTU context and address normative, social, financial, registry, and market issues. The intersections and connections between these predominant themes are evident, as IPTU is a multidisciplinary subject encompassing fields such as law, economics, public administration, and urban geography. These intersections contribute significantly to the advancement of knowledge concerning IPTU.

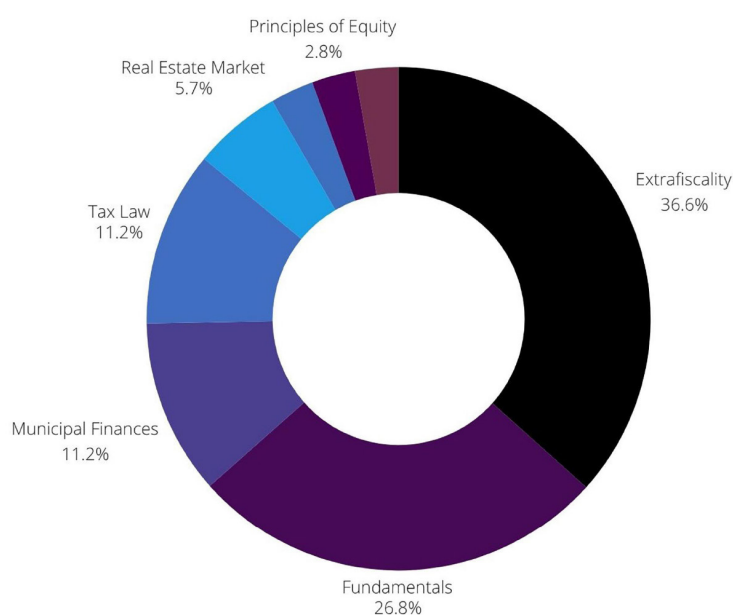


Figure 7: Distribution of the scientific production analyzed by thematic category identified by the author

Source: Elaborated by the authors, 2022.



The niche focused on the *Fundamentals of IPTU* addresses legal matters related to IPTU establishment, collection, and surveillance. Issues such as legality, proportionality, progressivity, and the tax purposes are explored, as well as the constitutional and legal frameworks governing its enforcement. The *Tax Law* niche concentrates on the legal principles and foundations that underpin the institution and application of the tax. It encompasses discussions on tax legislation, constitutional validity, procedural aspects, and judicial oversight. In both of these knowledge niches, the discipline of Law predominates almost exclusively as the main contributor of research and theoretical production. The works from these areas are often cited in studies within the other niches, highlighting their relevance to a broader understanding of IPTU.

Extrafiscality emerges as another relevant niche, investigating the role of IPTU as a public policy instrument. In this context, the tax extends beyond mere revenue generation, being employed to promote the social function of property, urban sustainability, and spatial planning—for instance, through mechanisms such as time-progressive IPTU and green IPTU. The *Multipurpose Registry* niche emphasizes the importance of a comprehensive and accurate property registry to ensure proper valuation and collection of IPTU. Topics such as registry updating, identification of irregular properties, delineation of fiscal zones, and the use of geoprocessing technologies are essential for enhancing the efficiency of tax collection. The *Real Estate Market* niche also provides valuable insights into the understanding of IPTU, focusing on issues such as property transactions, market dynamics, and urban occupation patterns from an econometric perspective, which differs from traditional property valuation. These niches display significant interdisciplinarity, blending knowledge from Geography, Law, Public Administration, Economics, Architecture and Urbanism. Notably, the field of Architecture and Urbanism plays a leading role in studies on time-progressive IPTU and its connection to the social function of property.

Municipal Finance is addressed as an important niche, analyzing the role of IPTU in municipal revenue and financial planning. This includes discussions on the management of collected resources, budgetary allocation, the fiscal capacity of municipalities, and the interaction with other municipal taxes. The *Valuation of Properties for Tax Purposes* niche explores the methodologies and criteria used to determine the fiscal value of real estate in the IPTU calculation. It encompasses comparative market analysis, income-based valuation, and cost-based valuation, as well as the importance of fair property assessments to ensure equitable tax collection. In these areas, the fields of Economics and Administration predominate, with secondary contributions from the discipline of Law.

Finally, the discussion on *Principles of Equity and Justice* is of paramount importance in the application of IPTU, involving the fiscal progressivity of the tax—i.e., its proportionality to property value or the taxpayer's income—with the aim of achieving a fairer and more distributive tax burden. Topics such as the taxpayer's



ability to pay and other principles necessary to ensure both fiscal and social justice are also addressed. In this niche, legal scholarship predominates.

The bibliometric analysis revealed emerging trends within these predominant themes, indicating areas of growing interest and development in IPTU-related research. One such trend is the *Green IPTU*, which stands out as a promising approach for promoting sustainable practices in urban areas. Several studies have discussed the implementation of Green IPTU and its benefits for both the population and the environment. This focus reflects a growing concern with sustainability and the pursuit of solutions that integrate environmental and tax-related aspects. Additionally, the use of *georeferencing* also emerged as an important trend, enabling more precise and detailed analysis of IPTU-related issues, such as the identification of its underutilized properties and spatial analysis of tax burdens.

However, the study also identified underexplored areas within the identified thematic niches. One such area is the discussion on equality, justice, and progressivity in the context of IPTU. While some articles have addressed these issues, there is still room to deepen the analyses and propose more effective approaches for promoting fairness in the distribution of the tax burden. Moreover, the relationship between IPTU and urban space still presents research gaps. Few studies have comprehensively addressed how IPTU can serve as a tool for urban development intervention, particularly in addressing vacant urban land, curbing real estate speculation, and promoting the social function of property—except for time-progressive IPTU. These less explored areas underscore the need for further research to expand knowledge on these specific aspects of IPTU, thereby contributing to a more robust and well-informed debate on public policy formulation related to this tax.

FINAL CONSIDERATIONS

The selected scientific articles' critical analysis has enabled a more comprehensive understanding of the state of knowledge on Urban Property Tax (IPTU) in Brazil. It was observed that the studies address issues of relevance to the scope of this bibliometric study, such as the assessment of the impact of IPTU on municipal finances and the use of this tax as a tool for urban planning. Furthermore, the studies demonstrated rigorous methodologies and made significant contributions to the existing body of knowledge. Based on this analysis, research gaps were identified that could be explored in future investigations, including studies on the effects of IPTU on sustainable development of the cities and comparative analyses of different IPTU systems across diverse municipal contexts.

Grounded in the critical review of the selected academic literature, this bibliometric study offers a meaningful contribution to the advancement of knowledge regarding the Urban Property and Land Tax (IPTU) within Brazil's context. Through



this analysis, the current state of knowledge, the main research themes, and the existing gaps were mapped and evaluated. By examining the scientific production to date, a broad perspective of the field was achieved, allowing for the identification of key research approaches and emerging trends.

The analysis also revealed research gaps that warrant further attention and in-depth exploration in future studies. Among these gaps, the need to investigate the impact of IPTU on the sustainable development of cities is particularly noteworthy, as is the importance of conducting comparative studies across different IPTU systems in varying municipal contexts. These gaps represent valuable opportunities for future research that can help bridge existing deficiencies and deepen our understanding of the topic.

It is therefore recommended that future bibliometric studies on IPTU in Brazil take into account the emerging trends identified in this research, such as Green IPTU and the use of georeferencing as promising areas for further investigation. Additionally, it is important that such research endeavors be structured in a way that addresses the identified gaps, including the need for greater interdisciplinarity, comparative analyses across municipalities and regions, and the incorporation of longitudinal approaches to assess the long-term effects of IPTU. Future studies should also consider the promotion of justice and equity in taxation by exploring how IPTU can be applied in a more equitable and socially fair manner. It is essential to examine the relationship between tax incentives and sustainable practices, investigate the limitations and potentials of the current IPTU legislation, and encourage research into community participation in the implementation of policies such as the time-progressive IPTU. Addressing these gaps will not only enhance knowledge on specific issues related to IPTU but also contribute to the formulation of more effective and equitable public policies within the Brazilian context.

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