

Land value uplift from integration along the Capricorn Bioceanic Corridor: land value capture instruments in the municipality of Porto Murtinho/MS

A mais-valia fundiária da integração no Corredor Bioceânico de Capricórnio: instrumentos de recuperação do incremento de valor no município de Porto Murtinho/MS

La plusvalía del suelo derivada de la integración en el Corredor Bioceánico de Capricornio: instrumentos de recuperación del incremento de valor en el municipio de Porto Murtinho/MS

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Recebido em: 08/10/2026; aceito em: 09/10/2026

DOI: <https://doi.org/10.20435/inter.v27i1.5593>

Abstract: Integration infrastructure generates value increments on private land in the municipalities it crosses. This study examines to whom Brazilian law assigns that increment and through which instruments it may be captured for local development, taking as its object the Municipality of Porto Murtinho, in Mato Grosso do Sul, the Brazilian end of the Capricorn Bioceanic Corridor, and it asks why the price rise recorded since 2018 was not followed by the enactment of capture instruments. The hypothetical-deductive method is adopted through bibliographical and documentary research and legal-normative analysis, organised as a single case study of qualitative nature and explanatory purpose, examining secondary data on real estate prices, the minutes of the corridor subnational forum and the master plan enacted in 2026. The findings indicate that the plan adopted land reserve and control instruments while omitting capture instruments, and that the tax designed for this situation belongs to the entity executing the works, whereas the urban burdens fall upon the municipality. The conclusion is that capturing the increment depends on municipal planning law and on environmental licensing compensation measures.

Keywords: land value capture; master plan; Bioceanic Corridor; local development; Porto Murtinho.

Resumo: A infraestrutura de integração produz incremento de valor sobre o solo privado dos municípios que atravessa. O estudo examina a quem o direito brasileiro atribui esse incremento e com que instrumentos ele pode ser recuperado em favor do desenvolvimento local, tomando por objeto o Município de Porto Murtinho, em Mato Grosso do Sul, extremidade brasileira do Corredor Bioceânico de Capricórnio, e indaga por que a elevação de preços apurada desde 2018 não foi acompanhada da instituição dos instrumentos de recuperação. Adota-se o método hipotético-dedutivo, mediante pesquisa bibliográfica, documental e análise jurídico-normativa, organizadas como estudo de caso único, de natureza qualitativa e finalidade explicativa, com exame de dados secundários de preços imobiliários, da ata do fórum subnacional do corredor e do Plano Diretor aprovado em 2026. Os resultados indicam que o plano adotou instrumentos de reserva e de controle e omitiu os de recuperação, e que o tributo vocacionado à hipótese pertence ao ente que executa a obra, ao passo que os ônus urbanos recaem sobre o município. Conclui-se que a recuperação do incremento depende de via urbanística municipal e de medidas compensatórias do licenciamento.

Palavras-chave: mais-valia fundiária; plano diretor; Corredor Bioceânico; desenvolvimento local; Porto Murtinho.

Resumen: La infraestructura de integración produce incrementos de valor sobre el suelo privado de los municipios que atraviesa. El estudio examina a quién atribuye el derecho brasileño ese incremento y con qué instrumentos puede recuperarse en favor del desarrollo local, tomando por objeto el Municipio de Porto Murtinho, en Mato Grosso do Sul, extremo brasileño del Corredor Bioceánico de Capricornio. Se indaga por qué el alza de precios registrada desde 2018 no fue acompañada de la institución de los instrumentos de recuperación. Se adopta el método hipotético-deductivo, mediante investigación bibliográfica, documental y análisis jurídico-normativo, organizados como estudio de caso único, de naturaleza cualitativa y finalidad explicativa, con examen de datos secundarios de precios inmobiliarios, del acta del foro subnacional del

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corredor y del plan director aprobado en 2026. Los resultados indican que el plan adoptó instrumentos de reserva y de control y omitió los de recuperación, y que el tributo destinado a la hipótesis pertenece al ente que ejecuta la obra, mientras que las cargas urbanas recaen sobre el municipio. Se concluye que la recuperación del incremento depende de la vía urbanística municipal y de medidas compensatorias de la licencia ambiental.

Palabras clave: plusvalía del suelo; plan director; Corredor Bioceánico; desarrollo local; Porto Murtinho.

1 INTRODUCTION

Integration infrastructure is usually assessed by the volume of investment it mobilises and by the flows it promises to make possible, and only rarely by what it produces upon the land of the places it crosses. The general subject of this research is the conversion of investment in transnational infrastructure into local development; its narrower theme is the legal regime of the value increment that such infrastructure imprints upon the private land of the municipalities along its route, examined from the standpoint of who holds that increment and of the instruments available for capturing it for the benefit of the community. The thematic delimitation therefore falls upon a specific element of the relationship between public works and territory, namely the publicly generated land value increment and the competence to appropriate it.

The spatial delimitation is centred on the Municipality of Porto Murtinho, in south-western Mato Grosso do Sul, the Brazilian end of the Capricorn Bioceanic Corridor and the site of the international bridge over the Paraguay River that links the national territory to Carmelo Peralta, in Paraguay, from where the route runs towards the ports of northern Chile. The temporal delimitation covers the interval between 2015 and 2026, running from the four-party presidential declaration that established the corridor to the enactment of the municipality's first master plan, and encompassing the period in which the rise in local real estate prices was recorded by a survey whose results are taken here as secondary data.

Scholarly work on the corridor has consolidated around three fronts, namely studies of governance and actor networks, studies of economic and social impact upon the municipalities along the route, and legal studies of integration, chiefly concerned with customs harmonisation, international legal cooperation and the protection of human and labour rights. In parallel, political geography has examined the territorial restructuring of Porto Murtinho and recorded the rise in real estate prices within an urban perimeter physically bounded by flood-control dykes. What remains little explored, however, is the point of contact between those fronts, that is, the legal qualification of this value increment and the identification of the entity competent to capture it.

The investigation is justified, on dogmatic grounds, because Brazilian law provides tax and urban planning instruments designed precisely for the situation of appreciation arising from public works, whose application to international transport corridors remains unexamined. On institutional grounds, it should be added that the competence to enact such instruments belongs to the municipality, the entity that bears the immediate burdens of the works while possessing the least technical and financial capacity to operate them. To these reasons is added the empirical opportunity, since the case brings together a price rise recorded in land registry sources, a master plan enacted in 2026 and an official record, in the minutes of an intergovernmental forum, that the mere announcement of the works had already produced effects upon land prices.

As will be discussed, the available literature treats the master plan at times as an instrument of sustainable territorial management, at times invokes the right to the city as a parameter of

inclusive planning, and at times records appreciation and speculation as externalities to be regulated, without any of these approaches addressing the question of who appropriates the increment and through which instrument. Hence the central research problem, stated as follows: to what extent does the absence of municipal instruments for capturing the land value increment explain that the Capricorn Bioceanic Corridor produces real estate appreciation without producing revenue earmarked for local development in the border municipalities it crosses?

The hypothesis guiding the development is that the private appropriation of the increment arises from the combination of the mismatch separating the level at which the works are decided and financed from the level at which the appreciation materialises, the dependence of most capture instruments upon a master plan that the municipality enacted belatedly, and, further, the circumstance that the tax historically designed for this situation belongs to the entity executing the works, whereas the appreciation is produced in the territory of another. Once these conditions are combined, the value increment generated by transnational public investment is converted into private land rent, while the burdens of infrastructure, housing and services fall upon the municipal treasury.

The general objective consists in examining to what extent the conversion of the corridor into local development depends less on the volume of investment than on the legal capacity of the municipality to retain part of the value that such investment creates. Three specific objectives will be developed: (i) to construct the dogmatic framework of the instruments for capturing the land value increment and to classify them by function; (ii) to reconstruct, by means of secondary data, the cycle of appreciation in Porto Murtinho and to qualify in legal terms the master plan enacted in 2026; and (iii) to explain the factors that produce the private appropriation of the increment, addressing the pertinent objections and identifying the instruments of correction.

The hypothetical-deductive method of approach will be adopted, combining, as procedural methods, bibliographical research, intended for the construction of the analytical categories, documentary research, directed at the reconstruction of the case, legal-normative analysis, applied to the international, federal and municipal acts in force, and the single case study, apt to reveal causal mechanisms that aggregate analysis does not capture, the investigation being qualitative, of explanatory purpose, and all documentary and normative sources being referenced under the author-date system. The development is organised into three sections, so that the first builds the dogmatic framework, the second reconstructs the case and the third explains the deficit and identifies the instruments of correction.

2 THE VALUE INCREMENT AS A LEGAL CATEGORY AND THE INSTRUMENTS FOR ITS CAPTURE

The relationship between public works and the value of private land is a classic object of urban planning law and of tax law, and the Brazilian legal order addresses it through two distinct routes that it is advisable to keep apart. The first is fiscal and has as its taxable event the real estate appreciation arising from public works, the situation of the betterment contribution provided for in item III of article 145 of the Constitution and governed by Decree-Law no. 195 of 24 February 1967² (Brasil, 1967, 1988). The second is urbanistic and is founded upon the social function of

² Machado (2024, p. 476-479) examines the taxable event of the levy and the limits to which article 81 of the National Tax Code subjects its collection, namely the expenditure incurred and the increase in value resulting

urban property³, which paragraph 2 of article 182 of the Constitution makes conditional upon compliance with the ordering requirements set out in the master plan, and it operates through instruments that the City Statute lists and regulates (Brasil, 1988, 2001).

The distinction between the two routes bears upon the legal regime of each, since different taxing or regulating authorities, prerequisites and procedures follow from them. The betterment contribution is levied by the entity carrying out the works, within the limits of the expenditure incurred and of the increase in value that results from the works for each benefited property, and it depends upon the prior publication of a public notice containing the descriptive memorandum of the project, the cost estimate, the delimitation of the benefited zone and the determination of the benefit absorption factor⁴ (Brasil, 1967). The urbanistic instruments, in turn, dispense with the execution of works by the municipality and require instead the exercise of the local competence to order land use, which is why the consideration they demand from the owner remunerates the faculty of building above the basic floor area ratio or of altering urban planning parameters⁵.

Among the urbanistic instruments it is advisable to distinguish the functions that the City Statute itself gathers under the common designation of instruments of urban policy, although they operate under different logics. The inducement function is exercised by compulsory subdivision, building or use and by the urban property tax made progressive over time, which burden the speculative retention of unbuilt, underused or unused property, under paragraph 4 of article 182 of the Constitution and articles 5 to 7 of the City Statute⁶ (Brasil, 1988, 2001). A reserve function is also recognised, exercised by the pre-emption right, which grants the municipality

from the works for each benefited property. Article 81 of that statute ties collection to public works “from which real estate appreciation results”, so that appreciation remains a requirement of the tax, alongside the cost of the works as the overall ceiling (Brasil, 1967). Unless otherwise indicated, passages quoted from sources originally published in Portuguese or Spanish were translated into English by the authors.

³ Fernandes (2010, p. 59) holds that “urban property is explicitly recognised as a fundamental right provided that it fulfils social functions”, functions whose definition the City Statute refers to municipal master plans, and he lists among the axes of the legal-urbanistic order that the statute inaugurates the “recovery, for the community, of the urbanistic value increments generated by the action of the public authorities”.

⁴ Article 5 of Decree-Law no. 195/1967 makes collection conditional upon the publication of a public notice containing the delimitation of the benefited areas and the list of the properties comprised therein, the descriptive memorandum of the project, the total or partial estimate of the cost of the works and the determination of the share of that cost to be reimbursed by the contribution, together with the corresponding apportionment plan (Brasil, 1967). The strictness of the procedure carries practical weight, for Pereira (2013, p. 13) identifies, in the survey she conducted in the municipalities of Paraná, that “a problem identified as recurrent was the failure to publish the notices and the forms of assessment of the collection instruments for the purposes of levying the tax”.

⁵ Lahorgue and Mesquita (2024, p. 298) summarise the principle underlying this route when they observe that “when public improvement works are carried out, or even when land use rules are modified in Master Plans, the result is that private landowners benefit”. From a Latin American perspective, Smolka (2013, p. 8) defines value capture as the return to the community of the increments in land value generated by actions other than the owner’s direct investment, among them the administrative decisions authorising uses and densities.

⁶ Paragraph 4 of article 182 of the Constitution allows the municipality, by means of a specific law for an area included in the master plan, to require the owner of unbuilt, underused or unused urban land to promote its adequate development, failing which there shall apply, successively, compulsory subdivision or building, the urban property tax made progressive over time and expropriation with payment in public debt bonds (Brasil, 1988). The City Statute details the sequence, determining that the notification be recorded in the land registry, that the time limits be not less than one year for submission of the project and two years for the start of the works, and that the increase in the rate, limited to twice the figure for the preceding year and to a ceiling of fifteen per cent, extend over five consecutive years, the granting of exemption or amnesty being prohibited (Brasil, 2001). Cavalcante and Leôncio (2019, p. 7) observe that, “by making use of the extrafiscal function of the urban property tax, the cost of retaining idle land increases, reducing the economic return of real estate speculation” (Brasil, 1988).

preference in acquiring urban property that is the object of an onerous transfer between private parties, by means of a law based on the master plan that delimits the areas of incidence and sets a period of validity not exceeding five years (Brasil, 2001). Mention should also be made of the capture function, exercised by the onerous grant of the right to build and by the consortium urban operation, which convert into public revenue part of the value that the urban planning norm creates when it authorises development above the basic floor area ratio (Brasil, 2001).

The difference between reserve and capture deserves to be recorded, since pre-emption captures no increment at all, confining itself to securing for the municipality preference in acquisition at market price, so that, in a territory subject to accelerated appreciation, the instrument transfers to the public purse the burden of paying the price that the public works themselves raised, serving the constitution of a land reserve and the steering of urban expansion, whereas the sharing of the increment remains beyond its reach. Capture, for its part, operates without public outlay, since it charges the owner the consideration for the additional faculty of building that municipal law confers upon him⁷.

Almost all these instruments depend upon a master plan, since the City Statute makes the onerous grant conditional upon the setting, in the master plan, of the areas in which the right to build may be exercised above the basic floor area ratio, as well as upon the enactment of a specific municipal law establishing the formula for calculating the consideration, the cases of exemption and the consideration to be rendered; it makes the consortium urban operation conditional upon provision in the master plan and approval by specific law; and it further makes the pre-emption right conditional upon the delimitation of the areas by a law based on the master plan⁸ (Brasil, 2001). The betterment contribution, by contrast, dispenses with the master plan, since it is a tax whose enactment requires only a law of the competent entity and compliance with the prior administrative procedure, a circumstance that makes its absence an autonomous datum, incapable of being explained by the non-existence of the planning instrument⁹.

⁷ Brazilian experience with capture by the urbanistic route is concentrated in state capitals and metropolitan regions and shows that the urban planning norm is itself a source of value increment. Nascimento Neto and Moreira (2013, p. 593) record, with regard to the Linha Verde Consortium Urban Operation, implemented over the former route of highway BR-116 in Curitiba, variations above seventy per cent in the cost of the square metre in the adjoining strip after the 2008 zoning changes, a figure they attribute to a survey of the local real estate market. The record is of interest to the case examined because the alteration of development parameters in a strip adjoining a road axis itself creates the value whose sharing the onerous grant regulates.

⁸ Articles 28 to 31 of the City Statute authorise the master plan to set a basic floor area ratio, uniform or differentiated by area, and to delimit the zones in which the right to build may be exercised above it against consideration, referring to a specific municipal law the formula for calculation, the cases of exemption and the allocation of the resources to the purposes of article 26. Articles 32 to 34 makes the consortium urban operation conditional upon provision in the master plan and upon the approval of a specific law containing a plan for the area, a programme of economic and social support for the affected population, the counterparts required and the form of control, the issuance of certificates of additional building potential being admitted. Articles 25 to 27, finally, subject the pre-emption right to a municipal law based on the master plan, which must delimit the areas of incidence, set a period of validity not exceeding five years and assign each area to one of the purposes of article 26 (Brasil, 2001).

⁹ The absence of the tax in the municipality examined reproduces a national pattern. Massardi *et al.* (2014, p. 74) found that, “of the 4,931 municipalities analysed, only 21.29% presented revenues from the Betterment Contribution” in the 2011 financial year, whereas the Brazilian Institute of Geography and Statistics (IBGE, 2022, p. 29) records that 62.0% of municipalities had legislation on the instrument in 2021, a discrepancy that separates the existence of the norm from its application, and Machado (2024, p. 481) devotes a section of its own to the reasons for its non-enactment. The claim of technical unfeasibility is contradicted by the experience of Paraná, for Pereira (2013, p. 15) found that, “of the total of 399 municipalities of the State of Paraná, 307 recorded public revenue by means of the Betterment Contribution” between 2000 and 2010, which shifts the explanation to institutional and political ground.

The obligation to adopt a master plan, in turn, goes beyond the population criterion, given that article 41 of the City Statute lists six situations, among them that of cities “inserted in the area of influence of undertakings or activities with significant environmental impact of regional or national scope”, paragraph 1 of the same article determining that, in that situation, “the technical and financial resources for the preparation of the master plan shall be included among the compensation measures adopted” (Brasil, 2001). The provision has a scope that remains little explored, since it shifts the cost of local planning to the undertaking that makes it necessary and ties the preparation of the plan to the environmental licensing procedure, removing it from the isolated initiative of the municipality¹⁰.

Applied to international transport corridors, this architecture reveals a mismatch of competences, since the decision on the route and the execution of the engineering structures and road accesses fall to national entities and binational arrangements, whereas the competence to enact capture instruments belongs to the municipality, which does not execute the works, so that the tax designed for the situation accrues to the executing entity, while what remains to the municipality are the urbanistic routes, which are independent of the authorship of the works because they remunerate a faculty conferred by local norm.

Published research on the corridor has maintained the relevance of the master plan and the risk of socio-spatial segregation, without the starting point yet falling upon the possibility of the municipality directly capturing the value increment. Ayres *et al.* (2023, p. 5) hold that the master plan is all the more important for the municipalities along the route, since it makes it possible to identify priority areas and to mitigate the impacts of growth, and they propose the integration between ecological-economic zoning and the master plan, with an analysis restricted to Campo Grande. Casagrande, Dorsa and Casadei (2026, p. 13) warn of the risk of intensified socio-spatial segregation in Porto Murtinho in the absence of inclusive urban planning and of local policies compatible with the pace of territorial transformation. Signori and Oliveira (2026, p. 10-13) record that sixty per cent of the leaders consulted in municipalities receiving large investments in the state point to real estate speculation as one of the main negative impacts and recommend the “regulation of the real estate market”. Reynaldo, Sunakozawa and Dorsa (2021, p. 1142), in turn, treat the legal harmonisation of the route as a little-explored field, whereas Jaques *et al.* (2026a, p. 10) record the divergence between Nunes Filho (2024), who maintains the need for normative densification of the arrangement, and Furlani (2022), who considers the existing body of international legal cooperation to be sufficient, a debate conducted at the level of inter-State obligations.

The most recent legal scholarship on the corridor provides the immediate point of support for this research, since Jaques *et al.* (2026a, p. 7-8) hold that the normative arrangement of the corridor is dense and operational as regards customs facilitation, with a responsible body, deadlines and technical standards defined, and silent as regards economic, social and cultural rights, which remain an unregulated externality. The same authors record, in related work, that “land appreciation and pressure upon territories begin with the announcement of the works,

¹⁰ By way of illustration, a port terminal whose licensing is processed before a state or federal body and whose area of influence reaches a given city attracts, by force of the provision, the obligation to adopt a master plan in that city, even if its population is below twenty thousand inhabitants, the resources for preparation having to be included among the conditions of the licence, so that urban planning comes to figure as a charge upon the undertaking before burdening the municipal budget.

and not with the start of physical intervention” (Jaques *et al.*, 2026b, p. 13), and from this they derive a duty of promotion incumbent upon the undertakings that directly benefit from the infrastructure, by contractual, procurement and financing-conditionality routes. The correlation between benefit obtained and duty of counterpart, established there with respect to the firm, likewise supports the requirement directed at the landowner, grounded in the social function of urban property and effected through municipal law supported by the master plan, which is the situation dealt with here. In this respect, it should finally be added that Smolka (2013, p. 5) gives general scope to the announcement effect by recording that the expectation of urban designation or of the redevelopment of an area produces significant rises in land prices even before any public investment begins – which makes the construction of a sustainable solution by the municipality even more difficult.

3 REAL ESTATE APPRECIATION IN PORTO MURTINHO AND THE BELATED MASTER PLAN

The corridor was established by a joint declaration of the presidents of Brazil, Argentina, Chile and Paraguay, signed in Asunción on 21 December 2015, on the margins of a meeting of the Common Market Council (Mercosur, 2015). In this respect, it should be noted that Franco *et al.* (2023, p. 9) qualify the arrangement as a top-down project, driven by the national governments through the 2015 declaration, with a national outlook upon a corridor of transnational character and of regional and local impact, financed by resources from each State, by Fonplata and by Itaipu¹¹, without the participation of multilateral banks or private investors, and with scant articulation between the national and subnational spheres. The international bridge over the Paraguay River, between Porto Murtinho and Carmelo Peralta, is indeed financed by the Paraguayan share of Itaipu, with a base investment of the order of seventy-five million dollars according to those authors¹² (Franco *et al.*, 2023, p. 9).

The physical structure of the works reached, in 2026, an advanced stage of completion, without traffic having been released, the Brazilian road accesses and the border complexes still being pending. The datum is of interest less for the chronology of the engineering than for the interval separating the announcement of the undertaking from its operation, an interval in which appreciation had already significantly materialised. This is so because the minutes of the sixth meeting of the Forum of Subnational Territories of the Capricorn Bioceanic Corridor, held in Campo Grande on 19 February 2025, record, in a statement by Cecília Angileli, that:

[...] human rights violations may begin even before the works are carried out, for the mere announcement generates local impacts, such as a surge in real estate and land prices and

¹¹ The Fondo Financiero para el Desarrollo de la Cuenca del Plata results from a constitutive agreement signed in Buenos Aires on 12 June 1974 and brings together Argentina, Bolivia, Brazil, Paraguay and Uruguay, its task being to support the integration and the harmonious, inclusive and sustainable development of the member countries through the financing of studies, projects, programmes and technical assistance (Fondo [...], 2018). Itaipu Binacional, in turn, derives from the Treaty between the Federative Republic of Brazil and the Republic of Paraguay for the Hydroelectric Use of the Water Resources of the Paraná River, signed in Brasília on 26 April 1973 and promulgated by Decree no. 72,707 of 28 August 1973 (Brasil, 1973). The mandate of both is directed to regional integration and to the shared use of resources, without reaching the distribution of the local land effects of the undertaking they finance.

¹² Jaques *et al.* (2026a, p. 5) record the reaffirmation of the commitment by a declaration signed in Brasília on 21 December 2017 and qualify both acts as joint declarations of heads of State, devoid of binding force.

the steering of investment flows from development agencies (IDB, Fonplata and others). Without this perspective of education for territorial planning, we tend to fragment the debates, and the works along with them, instead of thinking about the Route as a whole (Fórum [...], 2025, p. 4).

The record is the testimony of a participant, so that its probative value lies in evidencing that the effect was known and debated within the corridor's own governance arrangement. The secondary data available come from the field research of Bitencourt (2023), who collected from the land registry office of Porto Murtinho the series of transactions from 2018 to 2021 and found an average nominal rise of 69.1% in the value of the square metre, accompanied by a reduction of around seventy-three per cent in the total number of transactions between 2019 and 2021, with ninety per cent of the properties transacted in 2021 having been registered by natural and legal persons not resident in the municipality (Bitencourt, 2023, p. 212), data that Bitencourt and Mesa (2023, p. 60-61) interpret as an indication of speculative gains.

The combination of rising prices and a falling number of transactions suggests retention, ruling out a reading of mere market buoyancy, since an expanding market tends to record simultaneously more deals and higher prices – an analysis that, at this point, is limited given the specific temporal delimitation of the secondary data examined.

In any event, it should be noted that the datum concerning the identity of the purchasers reinforces this reading, since acquisition predominantly by non-residents indicates the incorporation of the increment by agents external to the municipality, a phenomenon that Smolka (2013, p. 5) identifies, in other Latin American settings, in the concentration of a significant share of the developable area under the control of few owners. The hypothesis gains density when the physical restriction of supply is taken into account, for the urban perimeter of Porto Murtinho occupies around 11.5 km² in a municipality of 17,505 km², bounded by flood-control dykes built in the 1980s (Bitencourt; Mesa, 2023, p. 56). The dykes constitute, in the sense given by Santos (2006, p. 92), a rugosity of space, understood as “what remains from the past as form, built space, landscape”, so that a containment structure conceived in the 1980s for a different purpose came to operate, four decades later, as a physical limit upon the supply of urban land and, by that route, as a factor amplifying the value increment that the corridor produces.

The distributive effects of this configuration are significant, since Bitencourt (2023, p. 209-210) records that the Bocaiuva settlement, located outside the dykes, brought together around fifteen families until 2019 and came to house more than fifty in precarious housing, pointing to the cost of housing as the main cause, and observes that beneficiaries of housing programmes transfer the properties they receive and return to that area, noting further that the rise in the cost of housing in Porto Murtinho is one of the main causes of the migration of resident families to Carmelo Peralta, and that around 17.5% of health care provided in the municipality is delivered to non-residents, whereas state and federal transfers follow the resident population (Bitencourt, 2023, p. 213-214). What thus emerges is a transfer of burdens in the direction opposite to that of the transfer of value, for the municipality loses population to the Paraguayan side and continues to fund services for those who have come to reside there.

The trajectory of the planning instrument matches this picture, given that Almeida *et al.* (2021, p. 1145-1158) published the results of the studies carried out between September 2020 and June 2021 for the preparation of the master plan of Porto Murtinho, in which it was already asserted that the establishment of local ports, of new firms and of the bridge would

demand a total reconfiguration of the city and of the region, with an accentuation of existing inequalities. Bitencourt (2023, p. 210-233) reports that the project resulted from a decentralised execution agreement concluded in 2020 between the then Ministry of Regional Development and the Federal University of Mato Grosso do Sul, in the amount of four hundred thousand reais, completed and not approved by the municipal executive, which alleged methodological flaws and contracted new studies, the municipality thus remaining without a legal instrument of territorial ordering.

The master plan came to be enacted by municipal Complementary Law no. 103 of 2 June 2026, which established the Master Plan for Urban and Sustainable Development of Porto Murtinho, taking effect ninety days after publication (Porto Murtinho, 2026). The instrument defines the urban perimeter as the land encircled by the containment dyke, together with strips bounded by the Amonguijá River to the north and by highway BR-267 up to kilometre seven to the south, establishes zoning with four urban zones and nine special zones, among them the port zone, the business zone, the zone of social interest and the zone of economic development, creates four densification axes along BR-267, the banks of the Paraguay River and the Bocaiuvai road, and regulates land subdivision (Porto Murtinho, 2026).

The content of the plan as regards instruments is the central datum of this study, given that Complementary Law no. 103/2026 devotes a title of its own to the pre-emption right, whose article 36 establishes it over the four densification axes and over the special administrative, urban park, business and economic development zones, whose article 37 sets a period of validity not exceeding five years, renewable, and whose article 38 lists eight purposes – among them land tenure regularisation, the constitution of a land reserve and the ordering of urban expansion (Porto Murtinho, 2026). The plan further establishes special zones of social interest intended for social housing and land tenure regularisation, in five delimited perimeters. There do not appear in the instrument, in any of its fifty-two articles, the onerous grant of the right to build, compulsory subdivision, building or use, the urban property tax made progressive over time, the consortium urban operation, the transfer of the right to build, the neighbourhood impact study, the real estate consortium or the betterment contribution (Porto Murtinho, 2026).

The result is a master plan that adopts instruments of land reserve and of land use control and entirely omits those for capturing the value increment, precisely in the municipality in which that increment was recorded. The choice produces a paradoxical effect, since the pre-emption right, the only instrument of a land nature that the plan establishes, applies to the zones in which appreciation is concentrated and obliges the municipality to purchase at market price, in a territory whose fiscal fragility is well known, as Jaques, Nunes Filho, Reis and Féliz (2026, p. 4) record, drawing on an earlier survey, that more than eighty per cent of municipal revenues came from external sources. The municipality therefore received the faculty of buying dear what the public works had made valuable, without receiving the instrument that would allow it to share in that appreciation without outlay.

4 EXPLANATORY FACTORS OF THE PRIVATE APPROPRIATION OF THE INCREMENT, OBJECTIONS AND INSTRUMENTS OF CORRECTION

The confrontation between the dogmatic framework and the evidence gathered allows the central explanation of the research to be formulated, according to which the private appropriation

of the value increment generated by the corridor arises from the mismatch between the level at which the works are decided, financed and executed and the level at which appreciation materialises and could be captured.

As already stated, the decision was taken by a declaration of heads of State, the financing of the bridge comes from the Paraguayan share of Itaipu and the road accesses are executed by a Brazilian federal body, whereas appreciation falls upon urban and rural properties located in a single municipality, whose competence to enact capture instruments is exclusive and remained unexercised.

This mismatch finds a prior formulation in Brazilian geography and regional planning, and it is worth making explicit what is drawn from that lineage and where it departs from it. Santos (2006, p. 190-192) distinguishes, within space, horizontalities, formed by extensions of contiguous points that aggregate without discontinuity, and verticalities, constituted by points separated from one another that secure the global functioning of society and the economy, and he holds that the territory operates as the support of networks that carry the verticalities, that is, “selfish and utilitarian rules and norms (from the standpoint of the hegemonic actors)”, while the horizontalities “take into account the totality of actors and of actions” (Santos, 2006, p. 175).

Transposed to the object of this research, the distinction allows the normative arrangement of the corridor to be qualified as a set of verticalities, dense as regards customs facilitation and the circulation of goods, whereas the urbanistic instruments for capturing the increment would occupy the horizontal position, since they take as their reference the totality of the inhabitants of the municipality crossed, and it is precisely that position that remained empty.

It should be recorded here that the surplus value with which that author is concerned is universal surplus value, a category of political economy referring to the world scale of production (Santos, 2006, p. 134), so that what is borrowed from him is the scalar reading of territory, the economic category remaining outside the borrowing.

Brazilian regional planning had recorded an analogous mismatch in its own register, since Vainer (1990, p. 181) observes, with regard to large investment projects, that they “are decided and executed within a space of relations that is wholly foreign and alien to the spaces of the affected populations and regions” and that, “in the distribution of the costs and benefits associated with these large projects, a good share of the former and a minute share of the latter have had the affected region and population as their recipients”. The same author describes the condition of such undertakings as an opposition between the extraterritoriality of the processes of accumulation and decision in which they participate and the territoriality that anchors them in a determinate space (Vainer, 1990, p. 183)¹³.

What legal analysis adds to this lineage is the identification of the normative mechanism that produces the unequal distribution, namely the allocation of the tax designed for appreciation to the entity executing the works and the subordination of the remaining instruments to a master plan whose preparation falls to the municipality crossed.

¹³ The opposition formulated by Vainer (1990, p. 183) expresses the twofold spatial belonging of large projects, which form part of circuits of accumulation and decision constituted outside the region, while their implementation fixes them in a determinate space, subject to a definite municipal jurisdiction. In the case examined, extraterritoriality is manifested in the four-party declaration of 2015, in the binational financing and in the federal execution of the accesses, whereas territoriality materialises in the urban perimeter of 11.5 km² upon which the appreciation fell. The same author observes that positive impacts tend to be captured by the centres that control the development process as a whole (Vainer, 1990, p. 183), a reading that the composition of purchasers recorded in Porto Murtinho illustrates.

A factor of a temporal order concerns the sequence of acts, for appreciation began with the announcement, as recorded in the minutes by the Forum of Subnational Territories of the Capricorn Bioceanic Corridor (Fórum [...], 2025, p. 4), and was recorded between 2018 and 2021, whereas the planning instrument upon which most capture mechanisms depend only entered into force in 2026, when the structure of the bridge was already nearing completion.

The sequence matters in legal terms, for the onerous grant presupposes a basic floor area ratio set before the densification it seeks to burden, and compulsory subdivision followed by the progressive tax presupposes notification of the owner at a moment when retention may still be discouraged, so that, once enacted after the transfer of ownership to non-residents has been completed, these instruments lose a substantial part of their effectiveness.

To this is added a dogmatic factor, which explains why the omission is not corrected by the most obvious route, for the betterment contribution has as the entity entitled to levy it the one that carries out the works, under article 3 of Decree-Law no. 195/1967, so that the municipality of Porto Murtinho may not demand it on account of a bridge executed through a binational arrangement or of a federal highway, even though the appreciation occurs entirely within its territory (Brasil, 1967). The mismatch, at this point, takes on a normative character, for the only tax conceived for the situation is allocated to entities that do not bear the urban burdens of the works, while the entity that does bear them does not have it at its disposal. What remains to the municipality are the urbanistic routes, which are independent of the authorship of the works, and they are precisely the ones that the 2026 master plan omitted.

This reading gives rise to objections that it is worth addressing, beginning with the one that attributes the omission to the size of the municipality, for Porto Murtinho had fewer than thirteen thousand inhabitants in the 2022 census and would not be obliged to prepare a master plan under the population criterion of item I of article 41 of the City Statute. The objection is correct as to its premise and fails as to its conclusion, since item V of the same article reaches cities inserted in the area of influence of undertakings with significant environmental impact of regional or national scope, a situation in which the obligation is independent of population, paragraph 1 determining that the technical and financial resources for the preparation of the plan be included among the compensation measures adopted (Brasil, 2001). The Porto Murtinho plan was funded by a decentralised execution agreement with federal urban policy resources, whereas the licensing of the undertaking that made it necessary remained extraneous to that funding, so that the legal provision linking planning and compensation remained without application.

An objection of a different order would hold that the enactment of the instruments would require technical capacity incompatible with municipalities of this size. The objection has an empirical basis and a consequence the reverse of the one usually drawn from it, for the same provision of paragraph 1 of article 41 of the City Statute allows funding, among the compensatory measures, both of the preparation of the plan and of the studies that the regulation of the instruments requires, among them the multipurpose land cadastre and the generic value map. It should further be noted that Complementary Law no. 103/2026 expressly refers several of its provisions to subsequent regulation, which opens a normative window for the enactment of the omitted instruments without the need for a full revision of the plan¹⁴ (Porto Murtinho, 2026).

¹⁴ On this point, and solely for the sake of argument, it should be stressed that Denaldi *et al.* (2017, p. 175) found that, up to January 2014, “among municipalities with a population above 100 thousand inhabitants, 25 regulated compulsory subdivision, building or use and only 8 began to apply it”, and that, “as regards the urban property tax

From this explanation follows the identification of the instruments apt to correct the deficit, set out with the specificity that the case requires. It is appropriate to enact, by specific municipal law supported by the master plan in force, the onerous grant of the right to build in the densification axes and in the business and economic development zones, with the setting of a basic floor area ratio and of a formula for calculating the consideration, the resources being allocated to the purposes that the City Statute lists for the corresponding fund (Brasil, 2001). It is advisable to combine it with the consortium urban operation for the special port zone and its surroundings, an instrument that makes it possible to bring together private investment, the alteration of urban planning parameters and counterparts in infrastructure and housing within a delimited perimeter, preventing the establishment of terminals from consuming the scarce urban land without a corresponding return.

The speculative retention suggested by the land registry data calls for a measure of its own, consisting in notification for compulsory subdivision, building or use of the unbuilt and underused properties located within the dykes, followed, in case of non-compliance, by the urban property tax made progressive over time – which is the instrument designed for the situation of acquisition by non-residents followed by absence of use, and whose application presupposes only the delimitation of the areas in the master plan and the enactment of a specific law (Brasil, 1988, 2001).

It is also advisable to combine it with the prior neighbourhood impact study for logistics undertakings, which makes it possible to condition approval upon counterparts proportionate to the impact, and with the allocation of the already delimited special zones of social interest to housing production, so as to address the displacement recorded towards the Bocaíval settlement and towards Carmelo Peralta, for example. The effectiveness of these measures depends, in turn, upon the prior constitution of the multipurpose land cadastre and of the generic value map, without which the consideration for the onerous grant and the tax base of the progressive tax lack a verifiable parameter.

There remains the articulation between levels, beginning with the invocation of paragraph 1 of article 41 of the City Statute before the licensing body, so that the technical and financial resources for planning and cadastre be included among the compensation measures of the undertaking – an express normative route for transferring capacity from the level that decides to the level that bears the consequences (Brasil, 2001). At the international level, the binational dimension of population displacement recommends that the corridor's governance arrangement provide for an instrument of cooperation on cross-border urban services, a demand that Almeida *et al.* (2021, p. 1145-1158) had already formulated with regard to Porto Murtinho and Carmelo Peralta and that the multilevel governance diagnosis of Franco *et al.* (2023, p. 11-12) supports by pointing to the scant articulation between the national and subnational spheres.

It may thus be seen that the legal assessment of integration corridors tends to concentrate upon the density of international commitments and upon the sufficiency of the body of cooperation, a criterion that Jaques *et al.* (2026a, p. 10-14) apply when contrasting customs harmonisation with the deficit of binding force in matters of economic, social and cultural rights, to which it is proposed to add the criterion of the legal capacity for local retention of value, measured by the existence, in the municipality crossed, of the instruments that allow it to convert into earmarked revenue part of the increment that the investment creates. By this criterion, a

made progressive over time, the research identified its imposition only in Maringá and São Bernardo do Campo”, which situates the obstacle in the administrative capacity to operate the instrument, beyond its mere legal provision.

corridor may be legally dense at the international level and remain devoid of instruments at the level where its distributive effects materialise.

The criterion indeed goes beyond the case examined, since Melo (2026, p. 507) identifies, with regard to the bioceanic corridor between Brazil and Peru, a mismatch between infrastructural integration and institutional integration, which she qualifies as functional regionalism of low political density – a diagnosis to which the perspective proposed here adds the municipality as the unit of assessment.

The formulation bears affinity with the distributive dimension of justice that Jaques (2025, p. 235-237) examines with regard to the climate regime, in holding that the equitable distribution of burdens and benefits and the prevention of overburdening the vulnerable form part of the content of State obligations. Transposed to the territory, the requirement that burdens and benefits be distributed equitably finds in Brazilian urban planning law concrete instruments of realisation, and it is the omission of those instruments, more than the absence of norms, that turns integration infrastructure into a factor of concentration.

5 CONCLUSION

The research asked to what extent the absence of municipal instruments for capturing the land value increment explains that the Capricorn Bioceanic Corridor produces real estate appreciation without revenue earmarked for local development in the border municipalities it crosses, and the answer is affirmative, since the value increment recorded in the Brazilian municipality of obligatory passage was appropriated by predominantly non-resident purchasers in the interval between the announcement of the undertaking and the entry into force of the first municipal instrument of land use ordering.

The hypothesis was confirmed in the conditions it stated and was adjusted as to the relative weight of each. The mismatch between the level of decision and the level at which appreciation materialises was confirmed, as was the dependence of the capture instruments upon a master plan enacted belatedly. The adjustment consisted in recognising the determining character of the dogmatic factor, for the tax conceived for the situation of appreciation arising from public works belongs to the entity executing the works, so that, in binational and federal undertakings, the municipality in whose territory the appreciation is produced finds itself structurally deprived of it and depends entirely upon the urbanistic routes that it is incumbent upon it to enact.

At the conceptual level, the research identified the mismatch between the level at which integration infrastructure is decided and financed and the level at which the value increment it produces could be captured. At the methodological level, it was proposed to assess integration corridors also by the legal capacity for local retention of value, beyond the density of international commitments and the volume of investment. At the dogmatic level, it was maintained that the provision inserting the resources for preparing the master plan among the compensation measures of undertakings with significant regional impact constitutes an express route for transferring capacity between levels, and that its non-application turns a planning obligation into a burden upon the entity least able to bear it.

Concrete implications follow from this for the case and for the other municipalities along the route, for the regulatory window opened by the master plan itself makes it possible to enact, by specific law, the onerous grant in the densification axes and in the economic development zones,

the consortium urban operation in the port surroundings and compulsory subdivision followed by the progressive tax upon the properties retained within the dykes, without a full revision of the plan, whereas the binational dimension of population displacement recommends that the corridor's governance incorporate an instrument of cooperation on cross-border urban services.

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Editores Avaliadores do artigo: Emerson Corazza e Hanae Shiota

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Disponibilidade de dados

Todo o conjunto de dados que dá suporte aos resultados deste estudo foi publicado no próprio artigo.