

IPTU Manaus - Post Pilot

Start of Block: Section 0: PRE-interview

Start.1. INSERT CGL NUMBER:

Start.2

READ if someone responds to the approach: "You were selected to voluntarily participate in a study conducted by ACTION for an academic research of Columbia University and Oberlin College in the United States on the Urban Land and Property Tax (IPTU) in the city of Manaus. "

"In this study, we will survey about 9000 households with the objective to better understand the opinions of taxpayers on the IPTU in Manaus".

NOTE: Seek the person responsible for the payment of the IPTU.

READ if someone has responded to the approach but is not our target audience (example: if the property is rented): "Thank you very much for your attention, but unfortunately we are looking for persons responsible for payment of IPTU. "

Are there any residents responsible for the IPTU, who were not yet interviewed, present in a property of this lot?

- Yes (→ end of section)
- No (→ skip to question start.3)

Start.3

Please select the situation:

There is other property to return (e.g. resident is not present or asked to return at another time). Quantity of real estate for return:

_____ (→ stop the survey)

There are no properties to return (e.g. rented, refused to respond, empty, owner exempt from IPTU, etc.) (→ stop the survey)

End of Block: Section 0: PRE-interview

Start of Block: Section 1: Introduction

I.1 Since you belong to our target population, we would like to invite you to participate in our research. The survey will take about 15 minutes and will include questions on:

- Your demographic characteristics
- Your property
- The way the IPTU works
- What the municipality administration of Manaus does with the tax revenue
- Your opinion regarding aspects of the IPTU and the municipality administration of Manaus

Because your participation is voluntary, you will not be compensated for your participation in this survey and you can withdraw your consent or stop participating in the survey at any time. You can also ask questions at any time and you can contact the following email address (pesquisa.iptu.manaus@gmail.com; [HAND IN CONTACT CARD]) with any question you might have in the future. You can also contact this email address in the future, in case you would like to see the results of this study.

We will not register your name, just the address. Your individual responses will only be used for research purposes and will not be shared with the municipality administration or anyone outside the research team. Only researchers will have access to your individual responses.

In exceptional circumstances, the Institutional Review / Human Research Protection Department at Columbia University (that you can contact by phone: +1-212-851-7040; email askirb@columbia.edu [SHOW ON THE CONTACT CARD]), the Ethical Committee at Oberlin College (that you can contact by phone: +1-440-775-8410; email ocirb@oberlin.edu [SHOW ON THE CONTACT CARD]), and the US Department of Human Services will obtain access to your

individual responses. The publication of the research study will only present aggregated and anonymous research statistics.

Start of Block: Section 1: Introduction

Start of Block: Section 2: Respondent and Household

R.1 How old are you?

Note: spontaneous response

- Less than 18 years (→ skip to question R.1.1)
 - 18-24 (→ jump to question R.2)
 - 25-34 (→ jump to question R.2)
 - 35-44 (→ jump to question R.2)
 - 45-59 (→ jump to question R.2)
 - 60 or more (→ jump to question R.2)
-

R.1.1 Thank you very much for the attention, but unfortunately, we are only looking for people over 18 years for this survey. (→ stop the survey)

R.2

What is your schooling?

Note: spontaneous response

- Illiterate
 - Up to grade 5 incomplete or informal education
 - Grade 5 complete
 - Grades 6 to 9 incomplete or primary school incomplete
 - Primary school complete
 - Secondary school incomplete
 - Secondary school complete
 - University degree incomplete
 - University degree complete
 - Master degree
 - Doctorate degree
 - Do not know (12)
-

R.3 Which sector do you work in?

Note: spontaneous response

- Not working
 - Retired
 - Public sector
 - Private sector
 - Autonomous
 - Other
 - Do not know
-

R.4 How many people live in this household?

Note: insert 88888 if interviewee do not know

Number of residents _____

R.5 Looking at this card (*show the income card*), what is the value of the monthly income in this household, adding the income of everyone who lives here, including all types of income: work, own business, rents, government transfers, etc.?

- (1) Up to 1/2 minimum wage (MW) (Up to R\$ 499)
- (2) Up to 1 MW (Até R\$ 998)
- (3) From 1 to 2 MW (R\$998,1 to R\$1.996)
- (4) From 2 to 3 MW (R\$1.996 to R\$2.994)
- (5) From 3 to 5 MW (R\$2.994,1 to R\$4.990)
- (6) From 5 to 7 MW (R\$4.990,1 to R\$6.986)
- (7) From 7 to 10 MW (R\$6.986 to R\$9.980)
- (8) From 10 to 20 MW (R\$9.980,1 to R\$19.960)
- (9) More than 20 MW (more than R\$19.960)
- Do not know

R.P Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

R.P1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 2: Respondent and Household

Start of Block: Section 3: Property Details

D.1 How many bedrooms does your property have?

Note: insert 88888 if interviewee do not know

Number of bedrooms _____

D.2 How many square meters does your property have, approximately?

Note: insert 88888 if interviewee do not know

square meters (m2) _____

D.3 Looking at this card (*show the income card*), if you were to rent your property to another person, how much would you charge for the monthly rent?

Note: this question refers to renting the entire property, not just a room.

- (1) Up to 1/2 minimum wage - MW (up to R\$ 499)
- (2) Up to 1 MW (up to R\$ 998)
- (3) From 1 to 2 MW (R\$998,1 to R\$1.996)
- (4) From 2 to 3 MW (R\$1.996 to R\$2.994)
- (5) From 3 to 5 MW (R\$2.994,1 to R\$4.990)
- (6) From 5 to 7 MW (R\$4.990,1 to R\$6.986)
- (7) From 7 to 10 MW (R\$6.986 to R\$9.980)
- (8) From 10 to 20 MW (R\$9.980,1 to R\$19.960)
- (9) More than 20 MW (more than R\$19.960)
- Do not know

D.P Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

D.P1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 3: Property Details

Start of Block: Section 4: Public Goods

B.1

READ: Now, let's ask your evaluation about some public services.

Municipal water system

Note: read options and select the one closest to the person's case.

- Good
 - Neither good nor bad
 - Bad
 - The property is not connected to the system
 - Do not know
-

B.2. Municipal sewage system

Note: read options and select the one closest to the person's case.

- Good
- Neither good nor bad
- Bad
- The property is not connected to the system
- Do not know

B.3 City garbage collection service

Note: read options (if necessary) and select the one closest to the person's case.

- Good
 - Neither good nor bad
 - Bad
 - The property is not served by this service
 - Do not know
-

B.4 Quality of the street road

Note: read options (if necessary) and select the one closest to the person's case.

- Good
 - Neither good nor bad
 - Bad
 - N/A
 - Do not know
-

B.5
Public lighting

Note: read options (if necessary) and select the one closest to the person's case.

- Good
 - Neither good nor bad
 - Bad
 - N/A
 - Do not know
-

B.6 *READ*: I would like you to tell me if you agree totally, agree to parts or disagree with the following statement: "In general, we can trust that the municipality administration does a good job"

Note: read options and select the one closest to the person's case.

- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly disagree
- Do not know

B.P Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

B.P1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 4: Public Goods

Start of Block: Section 5.1: General aspects of the IPTU

A.1 Would you know what IPTU is?

Enumerator, please identify if the answer fits the definition below: "IPTU is a tax levied from homeowners, such as an apartment, a house, a trading room, etc. In Manaus."

NOTE: Responses such as "property tax" or "property tax" are correct. If they say "I do not know", check "incorrect answer".

- Correct answer
- Incorrect answer

A.2 Definition: the IPTU is a tax levied on people who own a property, such as an apartment, a house, an office, etc. in the urban area of Manaus.

A.P1 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

A.P1.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 5.1: General aspects of the IPTU

Start of Block: Section 5.2: General aspects of the IPTU

A.3 How do you think the municipality of Manaus uses the money they collect with IPTU?

Note: allow the respondent to respond freely, indicate "A" in the answer closest to the respondent's first response; indicate "B" in the response closest to the second response and "C" in the response closest to the third response (maximum of 3 responses).

- _____ Saúde
- _____ Educação
- _____ Limpeza de ruas
- _____ Iluminação Pública
- _____ Calçadas
- _____ Asfaltamento
- _____ Segurança Pública
- _____ Coleta de Lixo
- _____ Água
- _____ Eletricidade
- _____ Esgoto e saneamento básico
- _____ Do not know
- _____ Outros

A.P2 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

A.P2.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 5.2: General aspects of the IPTU

Start of Block: Section 5.3: General aspects of the IPTU

A.4 How much, approximately, will the IPTU of this property cost this year (2019)? (Or, in general, if you do not know this year)

Note: insert 88888 if interviewee do not know

R\$ _____

A.5 About how much do you spend in total with water per month?

Note: insert 88888 if interviewee do not know

R\$ _____

A.6 About how much do you spend in total with electricity per month?

Note: insert 88888 if interviewee do not know

R\$ _____

A.7 When you were deciding to buy this property, how important was the cost of IPTU in this decision?

Note: read options and select the one closest to the person's case

- Very important (→ continue)
 - Important
 - Not important
 - The cost of IPTU was not considered
 - Did not participate in the decision (property inherited, borrowed, etc.) (→ jump to question A.9)
 - Do not know
-

A.8 How many years ago did you purchase or become the owner of this property?

Note: insert 88888 if interviewee do not know

Years _____

A.P3 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

A.P3.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 5.3: General aspects of the IPTU

Start of Block: Section 5.4: General aspects of the IPTU

A.9 Do you know when it is the month of the first payment due on your IPTU bill?

- Month (from 1 to 12) _____
 - Do not know
-

A.10 Did you receive the 2019 IPTU bill by mail?

- Yes
 - No
 - Do not know
-

A.11 In general, do you prefer to pay the IPTU in installments or at one time?

Note: read options and select the one closest to the person's case

- At once
 - In installments
 - Do not know
-

A.12 Do you think that other properties similar to yours in the neighboring blocks have the IPTU bill of similar value to yours?

- The majority is much lower
- The majority is lower
- The majority is similar to yours
- The majority is higher
- The majority is much higher
- Do not know

A.P4 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

A.P4.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 5.4: General aspects of the IPTU

Start of Block: Section 5.5: General aspects of the IPTU

A.13 In your opinion, how many families fully paid the IPTU due last year (2018)?

Note: read options and select the one closest to the person's case

- Less than 2 families for every 10 families
 - Between 2 and 4 families for every 10 families
 - Between 4 and 6 families for every 10 families
 - Between 6 and 8 families for every 10 families
 - More than 8 families for every 10 families
 - Do not know (8)
-

A.14 What do you know or have heard about, what are the consequences of not paying your IPTU bill?

Note: allow the respondent to respond freely, indicate "A" in the answer closest to the respondent's first response; indicate "B" in the response closest to the second response and "C" in the response closest to the third response (maximum of 3 responses).

- _____ Nothing
- _____ Fines
- _____ Called to give testimony in the municipal court
- _____ Freezing bank accounts
- _____ Loss of the property
- _____ Not being able to ask for loans
- _____ Not being able to sell the property
- _____ Paying interests
- _____ Others
- _____ Do not know

A.P5 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

A.P5.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 5.5: General aspects of the IPTU

Start of Block: Section 6.1 : Relevant factors for the calculation of IPTU

F.1 To calculate your IPTU bill, what do you think the municipality considers?

Note: allow the respondent to respond freely, indicate "A" in the answer closest to the respondent's first response; indicate "B" in the response closest to the second response and "C" in the response closest to the third response (maximum of 3 responses).

- _____ Type of structure (apartment, house, etc.)
- _____ Housing area (e.g. area of the apartment, house, etc.)
- _____ Material used on the ceiling (roof tile, cement, etc.)
- _____ Material used on the wall (rammed earth, wood, etc.).
- _____ Material used on the structure of the house (wood, cement, etc.)

- _____ Facade material (wood, plaster, etc.)
- _____ Alignment with the street (aligned or indented).
- _____ Shared construction or not (independent house, shared construction, condominium, etc)
- _____ Position of the property within the land (in the front, back, etc.)
- _____ Plot size
- _____ Ratio of the property size and the plot size
- _____ Position of the land within the block (middle, corner, etc.)
- _____ Topography of the land (flat, inclined, declined)
- _____ Soil characteristics (if it floods easily or not).
- _____ Sector
- _____ Do not know

F.P1 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

F.P1.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

F.2 Read out for all:

The cost of the IPTU bill for a property is based on the evaluation of the municipality on the value of the unit and the value of the land where the property is located. The specific criteria for calculating the value of the unit and the value of the land are as follows:

Note: show the table

Criteria for value of housing structure	Criteria for value of land
- Type of structure (apartment, house, etc.)	- Plot size
- Housing area (e.g. area of the apartment, house, etc.)	- Ratio of the property size and the plot size
- Material used on the ceiling (roof tile, cement, etc.)	- Position of the land within the block (middle, corner, etc.)
- Material used on the wall (rammed earth, wood, etc.).	- Topography of the land (flat, inclined, declined)
- Material used on the structure of the house (wood, cement, etc.)	- Soil characteristics (if it floods easily or not).
- Facade material (wood, plaster, etc.)	- Sector
- Alignment with the street (aligned or indented).	
- Shared construction or not (independent house, shared construction, condominium, etc)	
- Position of the property within the land (in the front, back, etc.)	

A.F.2 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

A.F.2.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 6.2: Relevant factors for the calculation of IPTU

Start of Block: Section 7.1: Treatment- enforcement

T.1

READ OUT FOR ALL: The researchers on this project have raised information about the penalties or legal consequences for taxpayers who do not pay their IPTU bills up to date and also for taxpayers who do not pay their IPTU debts with the municipality.

T.P1 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

T.P1.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 7.1: Treatment- enforcement

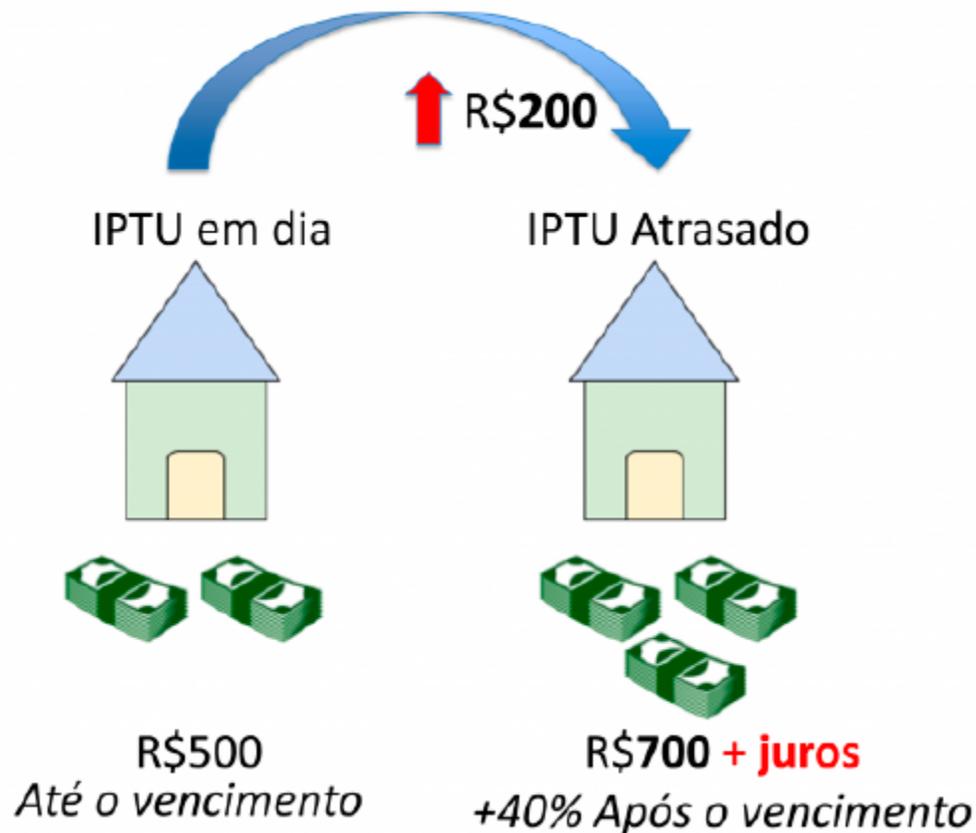
Start of Block: Section 7.2: Treatment- enforcement

T.2

READ OUT FOR ALL:

According to the information we find, the taxpayer can be fined if they delay the payment of the IPTU. For example, imagine that the taxpayer's IPTU is 500 reais.

Note: Show image and read text below



The fines can reach 40% over the amount of tax due, i.e. an IPTU bill of 500 reais can go to 700 reais. In addition, there is high interest on IPTU debts.

Did you know that the taxpayer who is not up to date with the payment of the IPTU can be fined?

- Yes
- No
- N/A

T.P2 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

T.P2.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 7.2: Treatment- enforcement

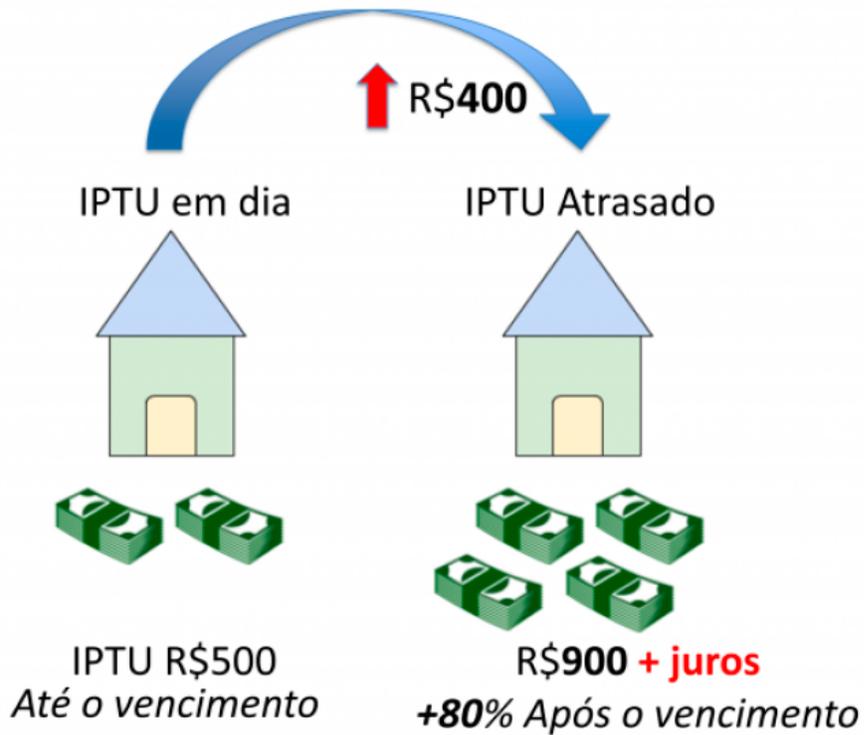
Start of Block: Section 7.3: Treatment- enforcement

T.3

READ OUT FOR ALL:

In addition, in the event of a repeat offense (ie if it is not the first time the taxpayer is fined), the IPTU may double. That is, in this example above, it can go from 500 to 900 reais. Add to this the high interest on IPTU debts.

Note: Show image



Did you know that the amount of the fine may double in the event of a repeat offense?

- Yes
- No
- N/A

T.P3 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

T.P3.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 7.3: Treatment- enforcement

Start of Block: Section 7.4: Treatment- enforcement

T.4

READ OUT FOR ALL:

According to what the investigators have ascertained, taxpayers with IPTU debts can be registered in the SPC / SERASA, that is, the debtors would go to the “blacklist”.

In fact, in the past, the names of debtors of the IPTU in Manaus were registered in the SPC / SERASA, which can generate difficulties with banks, financing, etc.

Note: Show image



Did you know that the prosecution can do this to collect the debts of the IPTU?

- Yes
- No
- N/A

T.P4 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

T.P4.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 7.4: Treatment- enforcement

Start of Block: Section 7.5: Treatment- enforcement

T.5 In addition to fines, non-payment of fines and debts of the IPTU may result in difficulties in selling the property (obtain negative certificate of debts with the municipality).

Did you know that IPTU's debts could make it difficult to sell the property?

- Yes
 - No
 - N/A
-

T.6 In extreme cases, that it is be possible by the law to confiscate money in bank account and attachment of property (ie, property can be confiscated for sale auction).

Did you know that this type of confiscation could be done to collect IPTU debts?

- Yes
- No
- N/A

T.P5 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

T.P5.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

E.1 READ OUT FOR ALL INTERVIEWERS:

One important factor that we have listed now for the value of the IPTU is the location of the property in the city. Currently, the city is divided into 65 sectors, most of them established in 1983. The sectors are used only for the calculation of the IPTU and do not correspond to neighborhoods or areas of Manaus. The taxpayer's IPTU sector does not affect the municipal services to which he has access.

E.P1 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

E.P1.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?

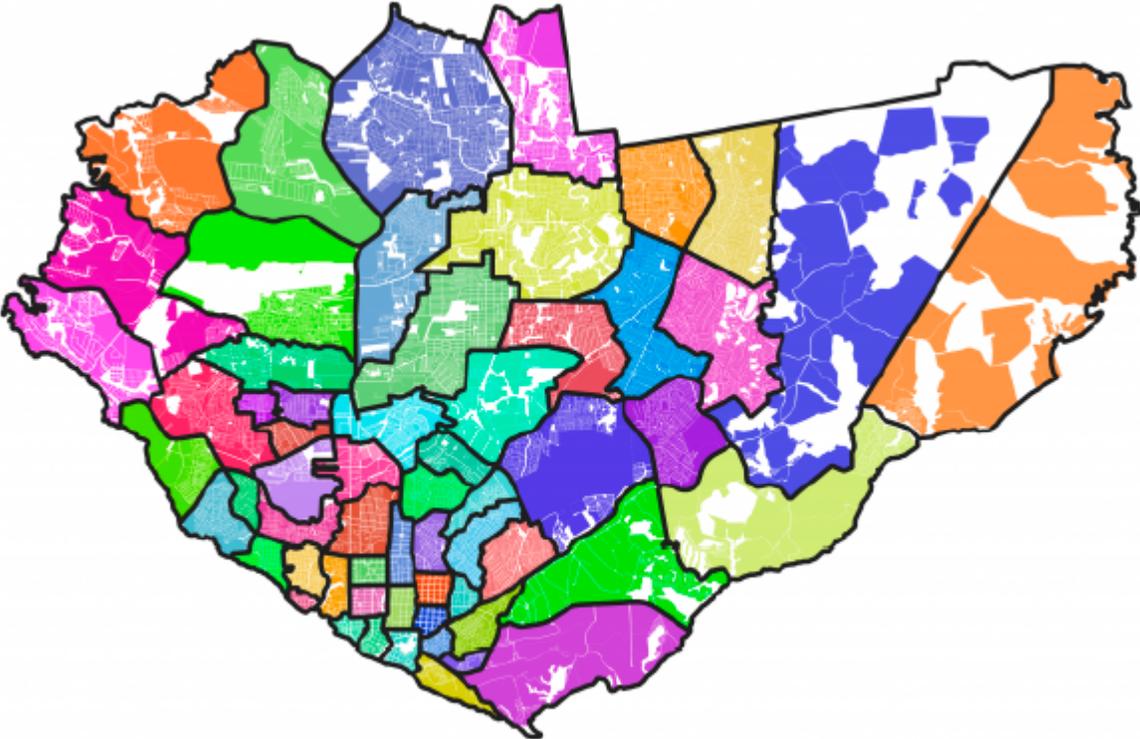


- Yes (→ end survey)
- No (→ continue to next section)

Start of Block: Section 8.2: Specific treatment

E.2

Note: Show map of Manaus with different colors for sectors; the colors just indicate that they are different sectors.



E.3

READ OUT FOR ALL: For each sector of the city a different value goes into the calculation of the IPTU. For all properties within the same sector, the same value is used. For real estate in different sectors, the amount can vary greatly. Therefore, identical real estate have the same IPTU bill within the same sector, and may have very different accounts if located in different sectors.

E.4 Did you know that the city was divided in these sectors in order to calculate the value of the IPTU?

- Yes
- No
- N/A

E.P2 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

E.P2.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 8.2: Specific treatment

Start of Block: Section 8.3: Specific treatment

E.5 *READ OUT FOR ALL*: Now, we will show an example of how these sectors affect the value of IPTU depending on the location of the property in the city of Manaus

Note: Show explanatory drawing.

Rua: Rua Hélio Leão
Bairro: Nova Cidade



Setor 54

Setor 53

READ OUT FOR ALL: This drawing shows a real case of a street here in the city of Manaus. This street is on the border between two sectors of the city.

E.6 Do you know this neighborhood and this street?

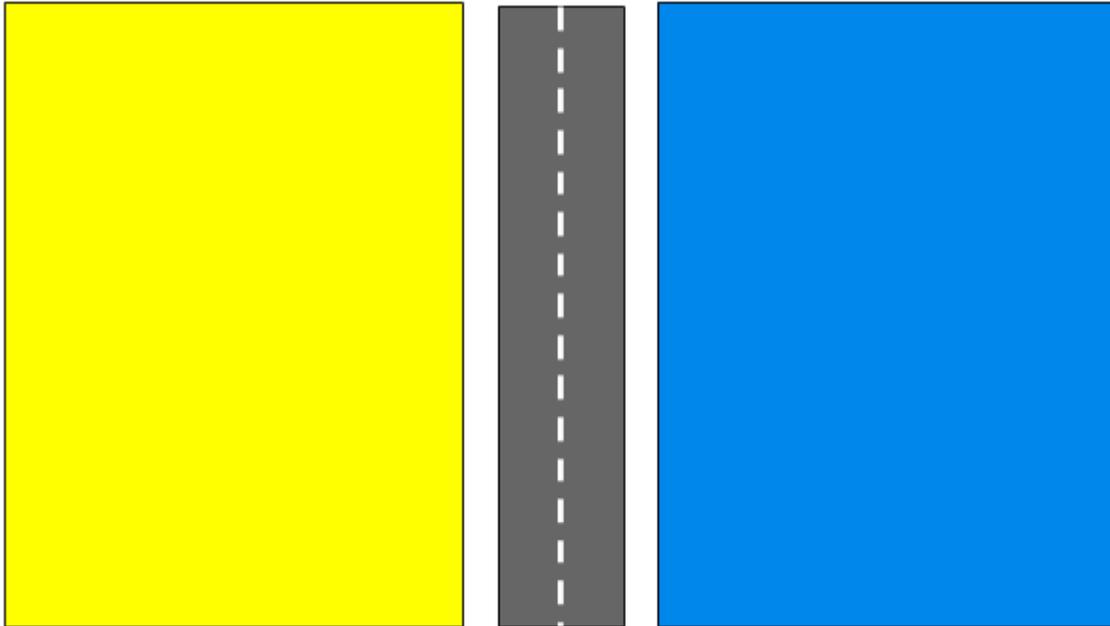
- Both
- Only the neighborhood
- Only the street
- Neither
- N/A

End of Block: Section 8.3: Specific treatment

Start of Block: Section 8.4: Specific treatment

E.9 *READ OUT FOR ALL*: Now we're going to show you what's happening here in your block. Your property is in a block near the border between two of these sectors, since \$ {e: // Field / name% 20da% 20rua} forms a border between two sectors.

Note: Show explanatory drawing



E.10 Did you know that your property is near the border between two sectors?

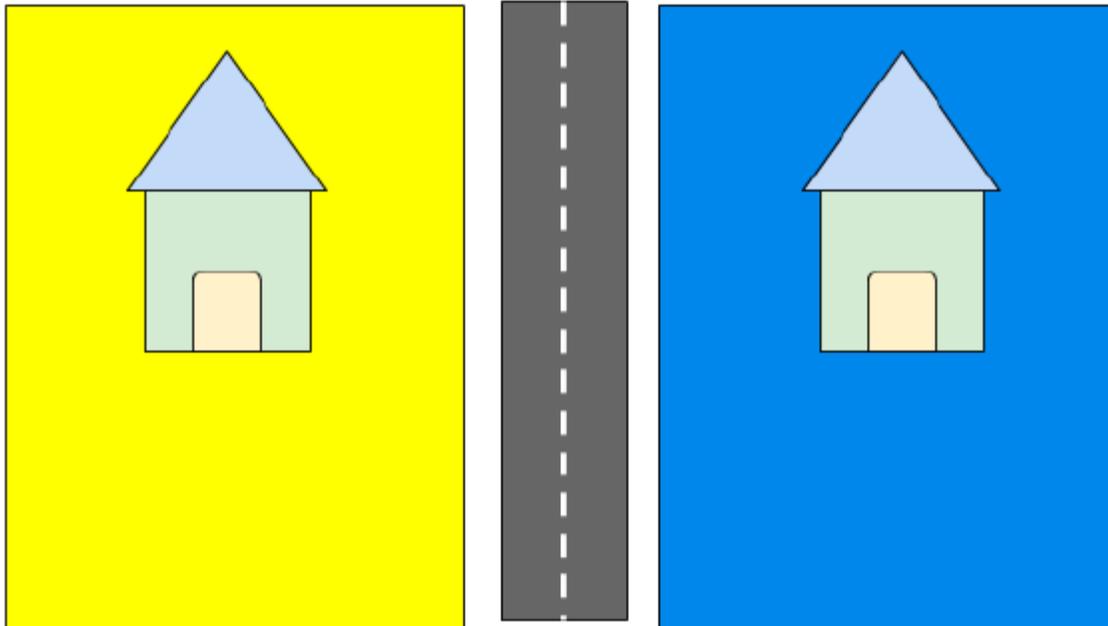
- Yes
- No
- N/A

End of Block: Section 8.6: Specific treatment

Start of Block: Section 8.7: Specific treatment

E.11

Note: Show explanatory drawing with two identical houses



READ OUT FOR ALL: Now imagine that there is a house like yours, for example, with the same size and the same number of rooms, in the block on the other side of the \$ {e: // Field / name% 20data} that forms the border with the neighboring sector.

End of Block: Section 8.7: Specific treatment

Start of Block: Section 8.8: Specific treatment

E.12

Note: Show explanatory drawing with two identical boxes, all references to "street" in the following questions refer to \$ {e: // Field / name% 20da% 20rua}

READ OUT FOR ALL INTERVIEWERS: One consequence of this division of sectors is that the IPTU bill of a house like yours on this side of the street would be \$ {e: // Field / liabchange_mlote} real \$ {e: // Field / first} if you were on the other side of the street. That is, the IPTU bill for a house like yours across the street would be \$ {e: // Field / liabchange_mlote} real \$ {e: // Field / second} if you were on your side of the street.

E.13 Did you know that the IPTU bill of a property like yours on your side of the street would be \$ {e: // Field / liabchange_mlote} real \$ {e: // Field / third} if it was across the street?

- Yes
- No
- N/A

End of Block: Section 8.8: Specific treatment

Start of Block: Section 8.9: Specific treatment

E.14 Did you know that there is such a situation in the IPTU in which two practically identical houses on two sides of the same street can have so different IPTUs?

- Yes
 - No
 - N/A
-

E.15 Do you think there are differences in municipal public services - for example, such as garbage collection, street lighting, or access to health and education - that justify these differences in tax value in the examples above?

- Yes
 - No
 - N/A
-

E.16 In your opinion, should the city government reformulate the IPTU to eliminate this type of difference in the calculation of the tax for almost identical real estate?

- Yes
- No
- N/A

End of Block: Section 8.9: Specific treatment

Start of Block: Section 9: Opinions about the IPTU and the municipal government

O.1 I will read some statements and would like you to tell me whether you agree fully, agree to parts or disagree with them:

"You consider fair the rules for calculating the IPTU values collected from the properties in Manaus."

Note: read options and select the one closest to the person's case.

- Strongly agree
 - Agree
 - Neutral
 - Disagree
 - Strongly disagree
 - Do not know
-

O.2 "You consider fair the value of IPTU charged from your property compared to the amount charged for other properties in Manaus."

Note: read options (if necessary again) and select the one closest to the person's case.

- Strongly agree
 - Agree
 - Neutral
 - Disagree
 - Strongly disagree
 - Do not know
-

O.3 "You find the penalties for taxpayers who do not pay the IPTU very high."

Note: read options (if necessary again) and select the one closest to the person's case.

- Strongly agree
 - Agree
 - Neutral
 - Disagree
 - Strongly disagree
 - Do not know
-

O.4

If you could decide the IPTU calculation criteria, which ones would be more important?

NOTE: READ OUT ALL the criteria below and show tablet to the respondent. Indicate "A" in the item considered most important to you; "B" in the second most important item; "C" in the third item, "D" in the fourth item and "E" in the fifth item. If the respondent does not know how to respond, mark "Z" in do not know.

- _____ Taxpayers who receive the same services from the city hall must pay the same amount
- _____ Contributors who have the same income must pay the same amount
- _____ Contributors who are neighbors must pay the same amount
- _____ Taxpayers with buildings of the same size (square meter) must pay the same amount
- _____ Contributors with land of the same size (square meter) must pay the same amount
- _____ Do not know

O.P Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

O.P1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

Start of Block: Section 10.1: Taxpayer's behavior

C.1

In your opinion, how many families with real estate and IPTU bill similar to yours will pay the full IPTU due this year (2019)?

NOTE: Read options and select the one closest to the person's case.

- Less than 2 families for every 10 families
 - Between 2 and 4 families for every 10 families
 - Between 4 and 6 families for every 10 families
 - Between 6 and 8 families for every 10 families
 - More than 8 families for every 10 families
 - Do not know
-

C.2 You fully agree, agree in parts or disagree with the following statement:

"Do not pay IPTU this year may be justifiable for families with real estate and IPTU bill similar to yours."

Note: read options and select the one closest to the person's case

- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly disagree
- Do not know

C.P1 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

C.P2.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 10.1: Taxpayer's behavior

Start of Block: Section 10.2: Taxpayer's behavior

Display This Question:

If treatment = 2

Or treatment = 4

Or treatment = 6



C.3.1 *READ OUT FOR ALL*: Please read these sentences. How many sentences on this list do you agree with? You do not have to tell me which phrases you agree, just tell me the amount.

NOTE: Offer the tablet for the interviewee to read. If they cannot read, read aloud to them.

I will move to a property with lower IPTU

I will not pay my electricity bill within the due date

The IPTU should be spent to improve the streets of Manaus

I will not pay my IPTU bill within the due date

I already had one informal employment

- 0
 - 1
 - 2
 - 3
 - 4
 - 5
 - N/A
-

Display This Question:

If treatment = 1

Or treatment = 3

Or treatment = 5

C.3.2 READ OUT FOR ALL: Please read these sentences. How many sentences on this list do you agree with? You do not have to tell me which phrases you agree, just tell me the amount.

NOTE: Offer the tablet for the interviewee to read. If they cannot read, read aloud to them.

I'm going to move to a property with lower IPTU
I will not pay my light bill within the due date
The IPTU should be spent to improve the streets of Manaus
I've already had an informal job

- 0
- 1
- 2
- 3
- 4
- N/A

C.P2 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

C.P2.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 10.2: Taxpayer's behavior

Start of Block: Section 10.3: Taxpayer's behavior

Display This Question:

If treatment = 2

Or treatment = 4

Or treatment = 6

C.4.1 *READ OUT FOR ALL*: Please read these sentences. How many sentences on this list do you agree with? You do not have to tell me which phrases you agree, just tell me the amount.

NOTE: Offer the tablet for the interviewee to read. If they cannot read, read aloud to them.

I am in favor of reducing the rates of the IPTU

I will not pay my water bill within the expiration

I have already made a purchase without invoice

I will make a complaint in the city hall about the values of the IPTU

- 0
- 1
- 2
- 3
- 4
- N/A

Display This Question:

If treatment = 1

Or treatment = 3

Or treatment = 5

C.4.2 *READ OUT FOR ALL*: Please read these sentences. How many sentences on this list do you agree with? You do not have to tell me which phrases you agree, just tell me the amount.

NOTE: Offer the tablet for the interviewee to read. If they cannot read, read aloud to them..

I am in favor of reducing the rates of the IPTU
I will not pay my water bill within the expiration
I have already made a purchase without invoice
I will not pay my IPTU bill within the expiration
I will make a claim in the city hall about the values of IPTU

- 0
- 1
- 2
- 3
- 4
- 5
- N/A

C.P3 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

C.P3.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 10.3: Taxpayer's behavior

Start of Block: Section 10.4: Taxpayer's behavior

C.5

In your opinion, in general, how many families will fully pay the IPTU due this year (2019)?

Note: read options and select the one closest to the person's case

- Less than 2 families for every 10 families
 - Between 2 and 4 families for every 10 families
 - Between 4 and 6 families for every 10 families
 - Between 6 and 8 families for every 10 families
 - More than 8 families for every 10 families
 - Do not know
-

C.6

What if the value of the IPTU was cut in half? (for example, an account of 500 reais would be 250 reais)

NOTE: Read options (if necessary repeat) to select the one closest to the person's case. This question is the same as the previous one, only with the value of the IPTU cut in half.

- Less than 2 families for every 10 families
 - Between 2 and 4 families for every 10 families
 - Between 4 and 6 families for every 10 families
 - Between 6 and 8 families for every 10 families
 - More than 8 families for every 10 families
 - Do not know
-

C.7 Here are some questions I would like you to tell me if you agree, agree to share or disagree.

"It may be justifiable for households not to pay their IPTU this year if the IPTU bill is higher than the IPTU bill of families with similar real estate and similar neighborhoods."

Note: read options and select the one closest to the person's case

- Strongly agree
 - Agree
 - Neutral
 - Disagree
 - Strongly disagree
 - Do not know
-

C.8 "It may be justifiable for families like yours not to pay their IPTU this year if they have difficulty paying the other bills."

NOTE: Read options (if necessary repeat) to select the one closest to the person's case.

- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly disagree
- Do not know

C.P4 Is there any problem with the survey?

- Yes (→ continue)
- No (→ skip to next section)

T.P4.1 YOU ARE ENDING THE SURVEY. ARE YOU SURE YOU WOULD LIKE TO PROCEED?



- Yes (→ end survey)
- No (→ continue to next section)

End of Block: Section 10.4: Taxpayer's behavior

Start of Block: Section End of interview

End.1 Thank you for your participation in the survey. Can you give us a contact number for a search quality control? It is optional.

- Telephone (only numbers) _____
- No
- N/A

End.2

NOTE: Enumerator, continue to write down the information requested below so that the research is completed.

Interviewer identification code

End.3 Interviewee Sex (NOTE: register without asking)

- Male
- Female
-

End.4 Street:

End.5 Has visible property number:

- Yes. Number _____
- No. Enter the nearest number if possible:
- _____
-

End.6 Are there any other residential properties in the same lot?

- Yes (→ continue)
- No (→ end of survey)
-

End.6.1 *As there is another property, please select the same lot number (CGL) again in "Mailing Lists" and then start a new interview*

End of Block: Section End of interview
