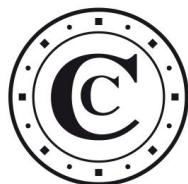


Cour des comptes



Chambres régionales
& territoriales des comptes

LOCAL AUTHORITIES AND THE CHALLENGES FACING THEIR MONUMENTAL HERITAGE

Public thematic report

September 2025

Summary

The protection of architectural heritage is a policy shared between the State and local authorities. The State defines the rules and ensures they are applied, while local authorities are responsible for implementing them, either as owners or through their urban planning and development powers.

Following on from its work¹ conducted in 2022 on the State's policy in this area, the *Cour des comptes* has examined this national policy through the prism of local and regional authorities, based on a survey of 62 of them.

Local authorities own 45% of the 46,000 historic monuments, a higher proportion than the State and private owners. Half of their historic monuments owned by local authorities are located in towns with fewer than 2,000 inhabitants. In addition to these monuments, there is the obligation to preserve the religious buildings they own, including those that are not protected as historic monuments.

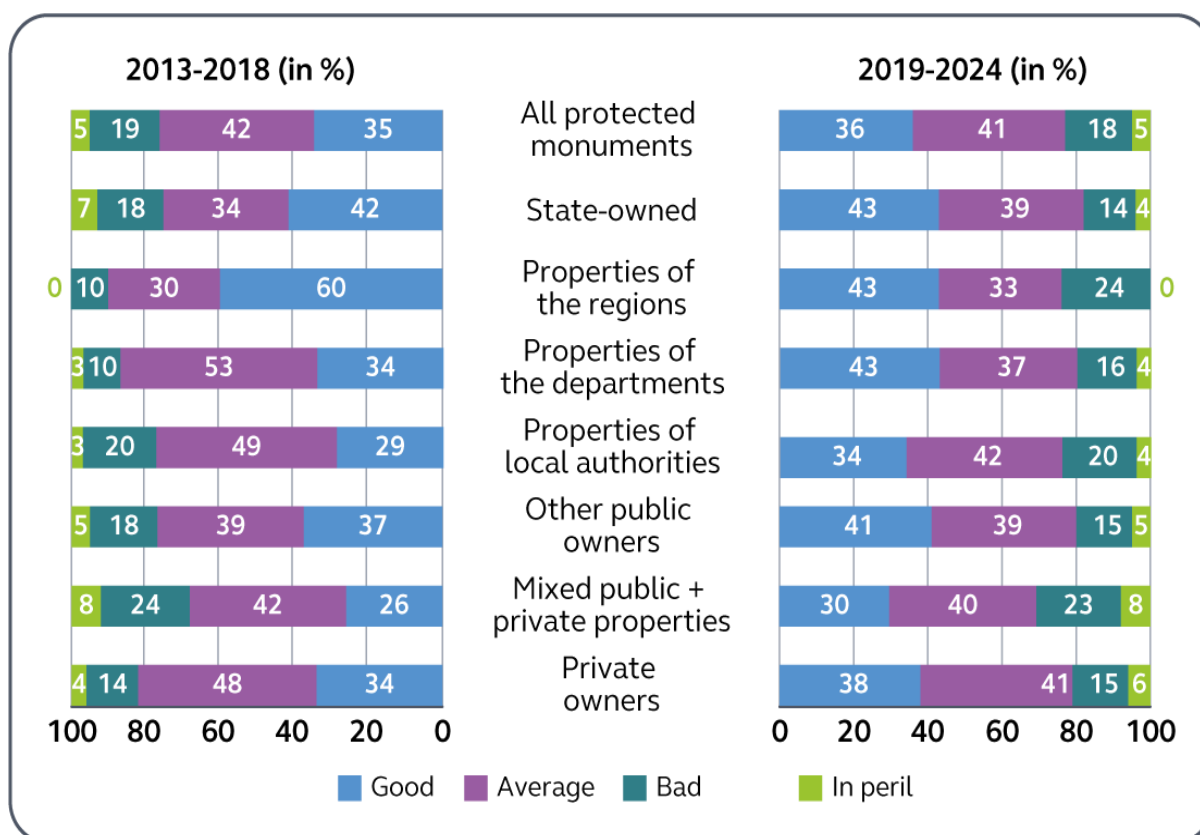
A conservation obligation that is increasingly difficult to sustain financially

The obligation to conserve protected heritage falls on local authorities, and on municipalities in particular, primarily because of constraints specific to protected heritage. For any building maintenance or renovation project, compliance with the regulations and the targets for reducing energy consumption entail structurally higher costs. Local authorities may also find it difficult to take monumental heritage into account in their insurance policies. The size of the local authority, a large number of historic monuments in relation to its financial capacity, and the lack of technical and administrative resources are all factors that increase the burden of conservation.

Local authorities' knowledge of the condition of the protected buildings they own is not satisfactory. However, this is a prerequisite for developing a management strategy and anticipating conservation work, which allows expenditure to be spread out over time. The Ministry of Culture should make a greater contribution to this knowledge by making its information system available, which lists monuments and their state of health. This sharing would also meet the need for continuous updating of the data used to draw up the five-year review. The latest edition of this report, covering the period 2019-2024, shows a slight improvement in the protected heritage of local authorities, thanks to a more sustained financial effort on the part of the State and local authorities in particular over this period.

¹ Cour des comptes of Auditors, [The State's Policy in Favour of Monumental Heritage](#), Public Thematic Report, June 2022.

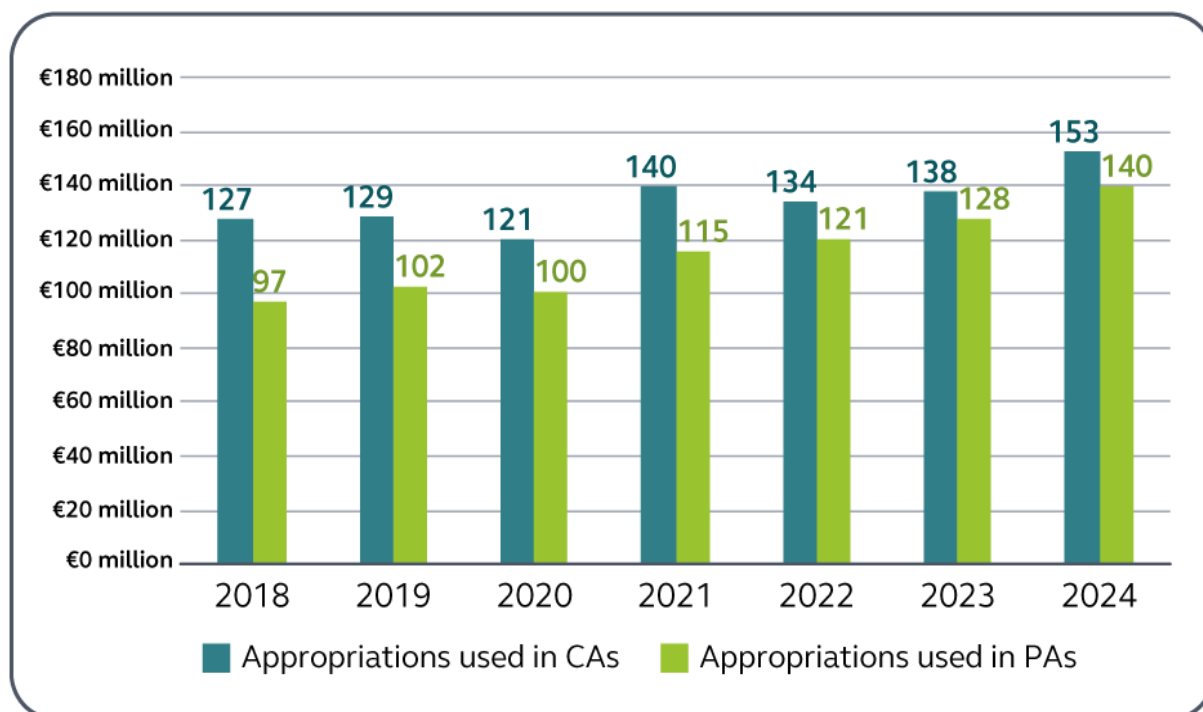
Presentation of health status by owner for the period 2013-2018 and 2019-2024



Source: Cour des comptes based on data from the Ministry of Culture

This is why public co-financing of the work, without leading to a further increase in State budget appropriations, remains essential for the conservation of this heritage. The survey showed that the average "remaining cost" for local authorities represents 43% of the cost of investment operations. Over the period 2018 to 2024, payment appropriations and commitment authorisations for Programme 175 "Heritage", the main source of funding, rose steadily to reach €140m and €153m respectively.

Decentralised appropriations for the maintenance and restoration of local authorities' historic monuments (HM) (prog. 175, action 1, in CAs/PAs, €M)



Source: Cour des comptes, based on data from the Ministry of Culture (CAs/PAs: commitment authorisations / payment appropriations)

The contributions of the other ministries (Interior and Ecological Transition) have not yet been consolidated. For their part, associations of elected representatives are anticipating a reduction in subsidies from the regions and departments for investments by local authorities. Other sources of funding, notably via *the Fondation du Patrimoine*, remain limited.

The question of sustainability cannot be dissociated from that of the acceptability of expenditure when it is borne exclusively by local and regional authorities. This is the case for most of the 45,000 churches that are neither listed nor registered as historic monuments. In the absence of shared use, the question of religious buildings becomes important when religious practice becomes occasional.

The need to simplify procedures to reconcile heritage protection with the role of local authorities as developers

As developers of public spaces, local authorities are also confronted with the complexity of the rules governing the protection of monumental heritage.

Measures to protect a historic monument also cover its surroundings, as well as areas whose heritage value is recognised as a "significant heritage site". The local authority must therefore take into account both heritage protection and development needs. This issue is all the more important given that almost a third of homes are located within these protection zones.

Passed in 2016, the law on the freedom of creation, architecture and heritage (LCAP) aimed to significantly simplify protection rules, in particular by clarifying the applicable

standards. But the fact that these new rules are being rolled out too slowly means that the old ones are continuing to apply, creating a particularly complex tangle for local authorities.

In addition, there are conflicts between heritage protection rules and environmental protection rules, making it more difficult to take account of the requirements of the ecological transition. This is a particularly sensitive issue, as the vacancy rate in historic town centres covered by protection regulations is twice as high as elsewhere.

When a municipality's urban planning powers have been transferred to a public body for inter-municipal cooperation, it is essential that these bodies work together effectively to develop or revise protection tools.

Economic and legal levers to be activated by local authorities to promote heritage conservation

Steering and management changes are a prerequisite for meeting the challenges of heritage conservation.

The aim is to anticipate the government's opinions and requirements, and to embark on a property planning process. The uneven distribution of technical resources should also lead to their pooling on a regional scale.

Enhancing the value of our heritage can be an important factor in its conservation. This enhancement takes the form of mediation activities to raise awareness of conservation issues. It also involves integrating heritage into an economic strategy to attract tourists and promote local development.

However, valorisation processes are confronted with certain limitations. Monumental heritage is all the more valued when it is home to an activity or cultural offering that is itself attractive. The proliferation of labels can also blur the heritage interest. Change of use is often difficult to implement. In this area, local authorities are faced with rigidities when proposing new uses, especially for church buildings. For the latter, shared use should be encouraged and, in the absence of shared use and worship, the question of decommissioning should be raised, giving rise to consultation between the Ministry of the Interior and the French Bishops' Conference for its implementation.

A number of conditions need to be met if value-adding initiatives are to be effective. They must be part of an overall strategy for the attractiveness of the region and be able to mobilise existing tools for the development and revitalisation of urban centres. The economic use and enhancement of historic monuments, even through the diversification of service offerings, remains a fragile economic model for local authorities and is not free from legal and financial risks.

Summary of recommendations

1. Give local authorities access to the ministerial database "Agrégée", which records the state of health of protected monuments, as part of its ongoing revision process (*Ministry of Culture*).
2. Speed up the implementation of the law on freedom of creation, architecture and heritage (LCAP) by organising a consultation in 2026 on protection procedures with the associations of elected representatives concerned (*Ministry of Culture*).
3. Examine, by the end of 2025, the conditions for modifying the heritage preservation and enhancement plan (PSMV) without automatically triggering the revision of the local town planning plan defined in Article L. 313-1 of the French Town Planning Code (*Ministry of Ecological Transition and Ministry of Culture*).
4. Increase training for elected representatives in the regulation and management of monumental heritage following the next municipal elections (*Association des maires de France*).