

Environmental fiscal allowances of the fiscal ordinance regulating the building, installations and works municipal impost

Fundació Tàrraco Energia Local/Tarragona Municipality, Spain

Summary

The Municipality of Tarragona has been the pioneer one to apply ecological allowances to the Building, Installations and Works municipal Impost. Now, in Spain, the Local Treasury Law lets apply ecological allowances to the mentioned impost and Fundació Tàrraco Energia Local (the energy agency of Tarragona) has done the necessary work to make possible these voluntary allowances to such an important municipal impost. The citizens and the building sector are interested in them in order to pay less to the municipality; we are interested in order to spread what an ecological building is. To carry out this initiative we have found political unanimity.

End-user area	Target Audience	Technical
<input checked="" type="checkbox"/> New buildings	<input checked="" type="checkbox"/> Citizens	<input checked="" type="checkbox"/> Energy efficiency
<input type="checkbox"/> Refurbishment of buildings	<input type="checkbox"/> Households	<input type="checkbox"/> Heating
<input type="checkbox"/> Transport and mobility	<input checked="" type="checkbox"/> Property owners	<input type="checkbox"/> Cooling
<input type="checkbox"/> Financial instruments	<input type="checkbox"/> Schools and universities	<input type="checkbox"/> Appliances
<input type="checkbox"/> Industry	<input type="checkbox"/> Decision makers	<input type="checkbox"/> Lighting
<input checked="" type="checkbox"/> Legal initiatives (municipal regulations, directives, etc)	<input checked="" type="checkbox"/> Local and regional authorities	<input type="checkbox"/> CHP
<input type="checkbox"/> Planning issues	<input type="checkbox"/> Transport companies	<input type="checkbox"/> District Heating
<input type="checkbox"/> Sustainable communities	<input type="checkbox"/> Utilities	<input type="checkbox"/> Solar energy
<input type="checkbox"/> User behaviour	<input type="checkbox"/> ESCOs	<input type="checkbox"/> Biomass
<input type="checkbox"/> Education	<input type="checkbox"/> Architects and engineers	<input type="checkbox"/> Wind
<input type="checkbox"/> Other	<input type="checkbox"/> Financial institutions	<input type="checkbox"/> Geothermal
	<input type="checkbox"/> Other	<input type="checkbox"/> Hydro power
		<input type="checkbox"/> Other

Context

The energy consumption in the buildings is increasing and represents between 40% and 50% of the energy we use. In Catalonia, for instance, in a period of 15 years (1980-1995) energy consumption in the tertiary and domestic sectors has increased with 41%. The reason is, fundamentally, the purpose to attend highest and highest comfort levels by means of technologies that consume a lot of energy, normally coming from fossil fuels. Then, it's necessary to put the brake to this excessive consumption and promote energy savings in buildings. Now, Spanish City Councils can apply fiscal allowances in the Fiscal Ordinance regulating the Building, Installations and Works municipal Impost. The meaning problem is that in Spain, as in a lot of places, the environmental patterns of a building are not clear enough, or at least there are no standard criteria about what a sustainable building is.

Objectives

To apply ecological allowances that try to consider the whole of the building in the Building, Installations and Works municipal Impost. It's fundamental to develop architectonic models consequent with the local climatic conditions. To adapt the building to its microclimatic environment, its orientation, its exterior and

interior configuration, the treatment of the skin, etc., has a decisive influence in order to profit solar insulation, availability of natural lighting and the possibility of controlled ventilation. Measures of energy saving of installations can be settled, too. Finally, we should begin to see the building not only as a consumer but as a producer of energy. As everybody knows, in a building we can profit solar insulation to generate electricity or to heat sanitary water in an integrated way. We should avoid specific materials potentially dangerous for the health or the environment too, specially those that generate toxic or pollutant residuum.

Process

We counted on the following documents:

- A maxi brochure about the projects of the European Programme Thermie “MED-BUILD” “Integration of renewable energies in the Mediterranean building” and “Transfer of Successful Building Retrofitting Technologies to Selected SME’s”.
- A Cd-rom of the project “MES-RES, Municipal measures to promote energy savings in residential buildings” of a SAVE II programme.
- The “Sustainable Building Guide” written by Institut Cerdà in the framework of the projects HIADES and EDAC, with the collaboration of eighteen entities.

After studying these documents we wrote a first document on the meaning matters that should be considered of the whole of the building, and which were the points of every matter that could be considered. Then, we set an approximate percentage related to the share of the matter on the thermic behaviour of the building and the effort that the measures could suppose for the promoter and this percentage would be the percentage of the allowance that a promoter could get. We considered that the accomplishment of half of the measures proposed for every matter were enough to accept that the building could get the settled percentage of the allowances.

We submitted this text to several architects for its improvement and we participated in a Conference on Sustainable Building that we organize yearly in Tarragona in order to get suggestions. We wrote a second report changing some points and making a difference among individual houses and blocs of flats. We explained the proposal in a political meeting of the Municipality and the text was approved by the City Council for the ordinance regulating the impost for 2002 without any vote against it. The same has happened in 2003. The matters we thought we should consider are the following

- a) Mediterranean bioclimatic design. Allowance of 15% for the blocs of flats and 10% for individual houses of the quota of the impost in the case that the project contemplates 3 of the settled conditions.
- b) Thermic isolation. Allowance of 15% of the quota for the blocs of flats in the supposition that the project compliments 2 of the settled conditions
- c) Renewable energies. Allowance of 30% for the blocs of flats and of 50% for individual houses of the quota of the impost, in the case the project includes the installation of any of the settled installations.
- d) Exclusive use of specific durable, reusable, recycled and non toxic materials. Allowance of 20% of the quota in the case this kind of materials will be used in 5 of the settled suppositions.
- c) Installations and another environmental parameters. Allowance of 15% of the quota in the case the blocs of flats have 5 of this conditions and of 15% of the quota in the case that individual houses have 4 of the settled conditions

You can get the original text in the municipality web page <http://www.tgna.altanet.org> and consult the ordinances, though they aren't translated into any other language.

Financial resources and partners

We don't need any funding at all to carry out this initiative. You only need information about environment and thermic behaviour of buildings. The energy agency wrote the necessary technical reports to carry out this initiative.

Results

In 2002 three projects had applied for the allowances. It's supposed that, as the allowances are being more and more known, the applications are going to increase. But what's more interesting is that is going to increase the knowledge of citizens about what an ecological building is.

This initiative is supported with some municipal pilot projects in Tarragona as a building promotion from the Municipal Building Service or the future building of Municipal Police, so we think it's going to produce a behavioural change.

Lessons learned and repeatability

The key of this initiative is that cost nothing and everybody see it kindly. The technician responsible for the project must prove the building has been done as settled in the project, this makes easy for the municipal workers to check the works, though the municipality must reserve its right to visit the works to be sure about them. As the municipality must approve its ordinances every year, the municipality can include any sort of change. In the strange case that there were an enormous demand of these allowances, the municipality could make compulsory in the ordinance of buildings the accomplishment of the specific conditions.

Municipalities of another countries should study their specific climate conditions and to adapt some points, but this impost is of general application in Europe, it depends, only, on the legal possibilities to set environmental allowances.

I would increase the diffusion and information of the allowances printing them and through an agreement with the building sector of the area and the professional Associations. It would be good to get an engagement with private promoters to implement what has been indicated in the ordinance.

Contact for more information:

Project Web Site: <http://www.tgna.altanet.org> (ordinances 2003)
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