

THE ANNUAL EXCLUSION OF HOUSING TAX HIDES THE REFORM OF RENTAL VALUES?

While announcing wanting to remove for 80% of the population the housing tax, Emmanuel Macron seems to make a present.... But for many, it is the prerequisite for the major reform of rental values.

Such a reform should lead to an explosion of the property and the housing tax because it consists simply of taking into account the explosion of house prices and the evolution of housing for 30 years to better calculate the Local taxes (property tax and housing tax).

If the French housing tax concerns only a minority of French people, only the real owners will be impacted by this reform, which for years seemed impossible to implement because of the impact it would have on the " All French;

According to simulations by the Directorate General of Public Finance (DGFiP), a revision of rental values applied to the 46 million residential premises could lead to significant increases in property tax contributions, in particular for:

- Apartments whose surface area does not exceed 25 m² and those whose size is 200 m²
- Houses with a total surface area between 50 m² and 119 m²

For example, in the five departments tested by the tax authorities, owners of studios of less than 15 m² would see their property tax rise by 42% after the revision and owners of 200 m² apartments could pay an increased tax of more than 20%.

Conversely, the winners of this reform would be the owners of the houses over 140m². For a house of 250 m² or more, the amount of the property tax would be reduced on average by nearly 30%.

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BUILDING A SWIMMING POOL: THE NECESSARY AUTHORIZATIONS.

The necessary permits will depend on the size of your pool. These rules are also valid for aboveground pools installed more than 3 months in the year.

If the pool does not exceed 10m² and outside protected areas, it is not necessary to apply for authorization

If the basin is greater than 10m² and less than 100m², a prior declaration is required. For larger pools, a building permit must be submitted.



Declaration of works	building permit	Other formalities
In-ground swimming pools not covered with surface between 10 and 100m ²	In-ground swimming pools > 100m ²	Swimming pools above ground or underground <10m ²
In-ground pool with shelter <1,80m	In-ground swimming pools with a shelter > 1,80m (whatever the surface)	Inflatable and tubular pools
Above ground pool > 10m ²	Covered underground pool > 20m	Indoor swimming pools (in an existing building, without modification of the structure)
Technical room <20m ²	Technical room > 20m ²	Technical room < 2m ² or shelter < 1,80m

It is necessary to inquire at the town hall in order to know the particular rules and in particular the distance of implantation of a swimming pool compared to the neighbors which is of 3 meters in the majority of the cases.

If you live in a subdivision, there may be specific rules to follow.

The lack of authorization for the construction of a swimming pool can be fined from € 1,200 to € 300,000. The court may also order you to demolish everything that has been built and to "reassign the land for the restoration of the place in its former state".

The law also provides for strict regulation of the safety of buried private swimming pools. It is mandatory to install at least one of these four safety devices: roof, barrier, alarm or pool enclosure.