

BUILT HERITAGE AS A POSITIVE LOCATION FACTOR – ECONOMIC POTENTIALS OF LISTED PROPERTIES

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Abstract. Similar to bids for the Olympic Games or the Football World Cup, it is extremely difficult to establish the long-term financial advantages and disadvantages of listed buildings. But the findings of long-term economic studies are surprisingly positive. A whole series of real-estate studies conducted and published over the last ten to twenty years in Germany revealed positive developments. This was true in the case of listed buildings ensembles in major cities such as Hamburg or Berlin, as well as listed properties in small and medium-sized towns or in rural areas. The positive standing of these cities also has an impact on the areas surrounding listed buildings and neighbouring properties.

1. Economic benefits of the cultural heritage

Listed addresses have a very singular appeal. Unlike the mass-produced goods on the property market, they have a very distinct character, are tailor-made for life's individualist and offer incomparable solutions in terms of space. They are part of our historical and cultural heritage, and possess a history which newer buildings will only acquire over generations. Nowadays, listed properties are no longer simply regarded as cultural assets. Historical, especially listed buildings, are increasingly seen as solid economic goods. In the next few decades, more than 75% of all building projects will be carried out on existing housing stock, automatically including listed stocks.

2. Economic incentives for private owners of the built heritage

In Germany there are mainly two instruments of financial aids and economic incentives for private owners or developers of listed buildings, that have to be mentioned:

The amount of public aids for preservation and restoration of monuments has been generally and rapidly decreasing since 2000. An growing number of Foundations only partly compensates the obvious decline of public funding. German tax legislation rewards private engagement in monument preservation in the form of reduced taxation. Financial support in form of tax relief for private investments in listed buildings has been introduced not solely for conservation, but also for economic and urban reasons. Tax benefits have become the most important economic management tool and financial incentive for heritage conservation and re-newal.

The European Heritage Days, originally launched in 1991 by the Council of Europe, have met with a steadily growing response from organisers and visitors over the last twenty years. Media interest in, and the number of visitors to, the annual *Journées portes ouvertes monuments historiques – European Heritage Days* have long exceeded that triggered by the annual 18th April International Day for Monuments and Sites initiated by ICOMOS and supported by UNESCO. The record numbers of visitors to monuments in September every year are an indicator of the general public's continuing, enthusiastic support of cultural heritage.

It should be considered, though, that monuments and heritage – besides bearing cultural significance and being cultural treasures – are important assets and, as such, major locational factors for the economy.¹ Heritage and architecture

represent a significant intersection with the cultural and creative industries, the support of which is an important objective at European, national, and regional levels.² Five assumptions concerning the economic aspects of heritage reflect this:

- Heritage promotion is economic development
- Heritage conservation and restoration is city and location marketing
- The architectural heritage is a stimulus to the tourist industry
- Investment in the architectural heritage creates and safeguards jobs
- Heritage preservation contributes to sustainable economic development

1. Protecting the built heritage – supporting the economy

“The upkeep and preservation of our architectural cultural heritage are crucial economic factors.”³ Relevant economic surveys in the last few years have consistently shown that state funding to support Germany’s architectural heritage has a large economic multiplier effect. Every public subsidy made by the German government to private landlords and developers led on average to an investment four to twelve times as great. Every Euro from support funding resulted in four or more Euros of additional investment, the public investment functioning merely as an initiator. The *Rhineland-Westphalia Institute for Economic Research* in Essen, for example, concluded that one Euro of support for the promotion of urban renewal resulted in 6.30 Euros of private investment.⁴

A similar effect can be observed where tax relieves targeted on built heritage encourage investment.⁵ For example, it has been shown that in North-Rhine-Westphalia a one Euro tax reduction released nine Euros of private investment.⁶ In the State of Hesse the state office issued tax certificates – i.e. acknowledged tax income – to the value of between 150 and 200 million Euros every year for reasons involving built heritage, compared with tax revenue losses of approximately 30 million Euros.⁷ The *German Centre for Crafts and Heritage Preservation* in Fulda found that “this loss of tax revenue is, though, far less than the added revenue arising from investment in other areas (such as personal income taxes, business taxes, VAT, and so on)”⁸

Long-term studies elsewhere in Europe – in Luxembourg, for example – where government support for the built heritage has also been evaluated, have shown similar results. Public support or subsidy for the built heritage does not just motivate private investment in maintenance and modernisation, but also serves to demonstrate how all parties involved can benefit: the thrifty landlord or developer as much as the industrious tradesman, who conscientiously pays his taxes and levies to the benefit of the tax office, the social security and health insurance systems, and the employment office. Even a low level of government support results in government monitoring, thereby contributing to the reduction of illegal work.⁹

It is obvious that government heritage support, with its grants and tax relieves, has an impact on employment. Its direct and indirect effects contribute to keeping existing jobs and creating new ones. Extrapolations on the basis of an average income for a skilled tradesman in Germany being in the region of 50,000 Euros a year show that some 100,000 jobs in the heritage restoration and maintenance industry are created and secured by government support programs every year. These calculations just consider the labour-market effect of heritage-specific support

programmes, nothing to say of the huge urban renewal and refurbishment labour market.

A few years ago the *Leibniz-Institut für Regionalentwicklung und Strukturplanung (IRS)* presented an evaluation of the German Federal and 16 State Construction and Building Ministries’ urban heritage promotion programme (*Städtebaulicher Denkmalschutz*), for the first time making available material that had been collected over a longer period for a scientific analysis of the effects of public urban renewal programmes.¹⁰ The empirical survey of the economic impacts and medium-term structural consequences of urban heritage activity showed that it is leading to positive economic results as well as making significant contributions to social stability.¹¹

2. Listed buildings as a soft location factor

The stock of built and garden heritage and old buildings is an important goodwill value when businesses are making decisions on location, whether against international competition or domestically, between cities. Saving and finding new uses for desirable heritage addresses is particularly important in raising the quality of life of a locality and in city marketing. The qualities of the built and green heritage are characteristic of a region’s image, and are one of the soft location factors that also play a role for businesses moving into an area.¹² Regional studies by chambers of trade and commerce show that it is particularly among businesses with highly-qualified staff and future-oriented industries that decisions on location involve image quality in addition to conventional criteria (availability of labour, transport links, local taxes, etc.). To put it simply, it is not so much that culture today follows the economy, but that intelligent business focuses on the city as an attractive area and its built heritage as an element of housing supply and leisure activities.¹³

In general, special properties from the built, artistic, or horticultural heritage, or national sites are not off-the-peg architecture, but unique originals that are also an exclusive business address. That the *National Association of Independent Property and Housing Businesses (Bundesverband Freier Immobilien- und Wohnungsunternehmen e.V.)* has established a built heritage work group, or that the same association has commissioned and published a study – *Subsidies for Protected Buildings or Economic Development* – are just the latest examples of the ongoing reassessment that is taking place within the German real estate industry.¹⁴

The 1996 study of commercially-used listed buildings in Hamburg produced by the internationally respected real estate services company Jones Lang Wootton (now: Jones

Lang & Lassalle) in cooperation with heritage conservation experts¹⁵ shows that it is listed properties that are sought-after, particularly for commercial purposes, and have proved to be profitable investments. The results of a poll conducted among businesses in Hamburg showed that:

- listed buildings are characterised by above-average infrastructure and transport connections and/or central location,
- the standard to which listed buildings are equipped is generally assessed as being good,
- the architecture, image and/or corporate identity of listed buildings is rated as having been an important criterion in making the decision to move in,
- more than half of those polled found that the workplace atmosphere improved after their business had moved to a listed building (87 % of those polled stated that staff felt comfortable in listed buildings),
- nearly 73% of the businesses polled registered a positive response to the listed property among their customers.

The *Berlin State Monument Office* (LDA Berlin) and the *Berlin Chamber of Industry and Commerce* (IHK Berlin), in what could be called a joint operation with potential developers, investors, and real-estate brokers, architects, and urban planners, conducted a series of meetings and presentations in 1998/99 on the continued use of listed commercial properties which pointed out the great potentials of unoccupied industrial and technical heritage properties.¹⁶ The events were also able to highlight many examples that had already been realised and demonstrated that investment in listed commercial buildings could be profitable.

The 2002 survey *Built Heritage as Property. A Study of Built Heritage in Berlin (Das Denkmal als Immobilie. Denkmalstudie Berlin)* attempted to show the wide range of investments that has been made in commercial built heritage properties in Berlin from the both the conservation and the property management points of view.¹⁷ The study was produced by the *Berlin State Monument Office*, with support from the Senate Department for Economics, the *Berlin Chamber of Industry and Commerce*, and the *Economy Promotion Agency Berlin (Wirtschaftsförderung Berlin GmbH)*, together with the international real estate services company *Jones Lang La Salle* and *Nicola Halder-Hass*, and was funded by the European Union.

The study confirmed trends that were both expected and unexpected: although Berlin was reckoned to be a difficult property market where, compared with other large cities in Germany such as Hamburg, Munich, Frankfurt, or Düsseldorf, the property market was said to be undynamic, investments in listed industrial and commercial properties were profitable. They were shown

to result in significant property value increases, to produce higher, or above-average rental incomes when compared with newly built properties in the same or comparable areas, and to have longer than average tenancies. Listed properties also have a better image and are particularly favoured by businesses providing high added-value services (including businesses in the advertising, media, communications, and software industries). Another unexpected result was that historic listed buildings are felt to be more flexible and more adaptable to changing user requirements or such fundamental changes of use as may be necessary so that they can be used by manufacturing businesses, or for service, office, or housing purposes, for example.

In the meantime, even the big landlords among the owners of Berlin's built heritage now realise that the cultural value of industrial and technological heritage is a valuable non-material incentive for potential purchasers and tenants of the properties in which they have invested.¹⁸ Some years ago the *Berlin State Monument Office* (LDA Berlin) and *Siemens/Siemens Real Estate*, a global company, had already developed a three-tier conservation plan for the built heritage of some 50 of the company's historical production sites and housing estates as a conceptual framework defining the corporate conservation and development potentials.¹⁹ During the past ten years there has been a similar cooperation with *Vattenfall Europe* (former BEWAG), the Berlin power company, involving buildings no longer required for power generation (power stations) and the power system (transformer substations) which have shown themselves to be attractive niche properties, and have ushered in a renaissance of the city's heritage as *Electropolis Berlin*.²⁰

The development of a "heritage stock exchange" similar to the biannual built heritage fair which can now be accessed through the Internet²¹ and is held as part of the Leipzig Trade Fair for the sale of properties, or the inclusion of the addresses of listed buildings for sale which are now shown on historical buildings authorities' websites, or the systematic preparation of listed special properties by trustees such as the *Liegenschaftsfonds Berlin*²², which offers interested parties the built heritage-related tax benefits that accompany a unique property²³ all demonstrate the economic dimensions of our heritage, quite apart from the significance of individual sites or buildings.

3. Conservation and tourism

Figures compiled by the *European Tourism Institute* at Trier University show that city and cultural tourism have grown rapidly in recent years. Even countries like Austria that are typical tourist destinations show a continuing upward

trend in the number of visitors and overnight stays in the city and cultural tourism segment. Indeed, with Berlin and Munich, Germany has (like Spain, with Madrid and Barcelona) two of Europe's ten most-visited cities. Last year Berlin recorded, for the first time, more overnight stays than Rome, and in Europe only London and Paris had more visitors. Having three world cultural heritage sites in a relatively small area, the city offers an unusually rich choice of world-famous and very diverse sights.²⁴

Above all, the popularity of city neighbourhoods with their own traditions, and ensembles of listed buildings is increasing, even in comparison with artificial and newly created leisure and shopping worlds. In 1989 approximately ten million Germans chose cities as destinations. The percentage of tourists who describe their main holiday as being a study trip, an excursion, or a cultural tour is steadily increasing. The European Commission assumes that the number of heritage visitors (museums and listed monuments) all over Europe has more than doubled in the last twenty years. A study by the Austrian Federal Ministry for Economic Affairs and the forecasts of the World Tourism Organisation see the expansion of cultural tourism as being an important growth market.

As long ago as 1999 a symposium in Berlin on *The Function and Importance of the Horticultural Heritage as an Identification and Economic Factor* in central and eastern Europe's major cities had already confirmed the increasing popularity – even in our chilly latitudes – of garden and landscape tourism, and it underlined the fact that in addition to recreational aspects (day trips and weekend trips), there were economic potentials for long-range tourism. Newly established garden routes like *Gartenträume Sachsen-Anhalt*, which combines about forty of the most beautiful and important sites into a single excursion of a touristic horticultural heritage network, or the cross-border route *Straße der Gartenkunst zwischen Rhein und Maas* which links nearly fifty notable public and private parks in Germany and the Netherlands, are examples of garden tourism's economic growth potentials.²⁵

Germany's tourist successes abroad are predominantly based on its old city centres and its historic sites as a whole.²⁶ Almost one-third of all foreign travellers in Germany make classical city tours. Empirical analyses of cultural tourism confirm that while spectacular events featuring current contemporary architecture usually lose their attractiveness before long, this is not the case with tourist attractions that have grown over time such as historical buildings, parks, and ensembles of monuments. In Berlin and in many other of Europe's great cities the tourist industry is among the most important branches of a city's economy. Every tenth European lives from tourism, and globally tourism is held to be one of the three industries that will provide an economic stimulus during

the next ten years. All studies predict that cultural tourism will occupy a steady and growing area in the European market.

The European Tourism Institute of Trier University has published a study on the opportunities and risks of marketing the cultural heritage for tourism which identified the following economic advantages for the target regions concerned:

- cultural tourism, being a labour-intensive sector, offers tour guides employment,
- cultural tourists, because of their above-average purchasing power, contribute to the creation of value in a region,
- cultural tourism requires little investment in new buildings, exploiting instead the cultural potential of the existing historical stock,
- cultural tourism makes a positive contribution to the development of a region's image.

It is not only the internationally well-known sites and those with a rich of heritage that are sought out and visited but also, and expressly, the urbanity and products of modern metropolitan culture; specialist tourists are attracted by the great monuments of modernism and industrial architecture.²⁷ Indeed, it could be said that for travellers fascinated by contemporary history, Berlin is what the ancient Athens or Rome are for art tourists. The surviving remnants of the Berlin Wall, the authentic sites and testimonials to persecution and resistance during the German dictatorships of the twentieth century, even propaganda buildings, such as the Nazi Olympic Ground (*Reichssportfeld*) and or the Karl-Marx-Allee (former Stalin Alley) are popular, although they have not been completely opened up and made accessible, and demand a quantum of an explorer's spirit, or indeed effort, from interested visitors. Shared inheritances – including the post war heritage of socialist realistic architecture and urbanism – that have, with the passing of time, become politically embarrassing, play a role in forming our historical and aesthetic education, and can be activated as a resource accessible to tourism,

4. Built heritage conservation and regional craft trades

In October 2011 the Federal Ministry of Economics and Technology presented the current study on culture and creative industry and craftsmanship²⁸ emphasising the important economic role of craftsmen and restorers. According to the German Confederation of Skilled Craftsmen (Zentralverband des Deutschen Handwerks), Germany spends more than five billion Euros every year on the conservation of its built heritage and refurbishment of its old buildings. It is difficult to overestimate the effects of these investments on the economy and employment.

European Commission's cultural statistics show that the same applies elsewhere in Europe. The main contractors are the craft trades that carry out more than 90 % of built and horticultural heritage renovation work. The craft trade organisations accordingly refer to a "specialist heritage conservation market".

Built heritage conservation is an important source of orders for many craft trade businesses. More than 60% of the master craftsmen who have been trained as restorer craftsmen (*Restaurator im Handwerk*) have worked on heritage conservation contracts on the basis of this supplementary qualification.²⁹ Probably more than 90 % of restorers in a narrower sense who are members of professional associations, or who have received special qualifications from a university of applied sciences, are employed almost exclusively on contracts in the built or cultural heritage conservation sector.

Empirical studies show that orders involving heritage conservation are particularly labour-intensive. The relevant reports assume that between 70 % and 80 % of restoration work costs are labour costs, while on average material costs make up no more than 30 % of the total. In comparison, the German building industry reckons with 50 % labour costs and 50 % material costs for general building work, and in the case of new buildings, an even higher percentage for materials. The results of an international pilot study published by the *European Association of Craft, Small, and Medium Enterprises (UEAPME)* with the support of the European Commission confirm that the effect of the refurbishment of old buildings and heritage conservation work on employment can be taken as being at least twice as great (employment multiplier: 2.5) as for new building activity. This employment multiplier must be increased by at least 50% per workplace, because, on average, for every five permanent jobs in the building sector there are three other indirect ones. To this extent heritage conservation helps the craft trades and small and medium-sized building firms, and makes a noticeable contribution to easing the unemployment situation.³⁰ During times of economic difficulties and cyclical unemployment the economic effects of built heritage conservation are particularly important, as they allow the greatest effect on employment to be achieved with the least investment in resources. Work in the heritage conservation sector is relatively independent of cyclical variations, and it thus contributes towards stabilising the building industry and its employment potentials.³¹

Whoever thinks in terms of the national economy and labour market policy will also invest in the built heritage, particularly during periods of crisis. All the more so, because investments in the built heritage largely benefit the country's building industry and the regional labour

market. Approximately 90 % of the invoices the payment of which was co-funded by the *Berlin State Monument Office* were from craft trade firms, building firms, self-employed architects, engineers or restorers from Berlin and the surrounding areas of Brandenburg. Thus, public spending for the built heritage promotes not only the cultural treasures of the Berlin-Brandenburg metropolitan region, but to a large extent also the region's economy and workforce.³²

Paying increased attention to growth strategies for the local and regional economy will make this market more independent from the turbulent and unstable developments taking place in the globalised economy. An empirical survey of sub-economies³³ in the Hamburg big city/port city region – an economic region that has been traditionally oriented towards exports and the global market – showed that, for example, neighbourhood and urban area businesses which are one of the city's few growth sectors, and which provide almost one-sixth of all jobs, are an urban policy blind spot. Summing up, the study recommended the abandonment of economic and funding strategies that benefit global businesses and their short-term location decisions, in favour of a targeted strengthening of the more flexible regional business environment. In this spirit, support and employment measures benefiting built heritage conservation should also be seen as contributing to neighbourhood management and as being a *motor for regional development*.

Whoever intends to mobilise built heritage conservation as a motor for regional development – and keep this motor running – must pay particular attention to the professional and further training in the context of built heritage science and craftsmanship. Craftsman's specialist knowledge is required for the use of tried and tested materials, and the application of local and regional building techniques in renovations that are appropriate to the built heritage.³⁴ The sensitive refurbishment of historic building following local traditions gives local craftsmen and small or medium-sized firms an important location advantage when competing with supraregional suppliers in a globalised world.³⁵ The built heritage conservation job is not a mobile one, and is one of the last that cannot be moved abroad.

5. Conservation of built heritage and sustainability

The global debate on sustainable city and regional planning sees built heritage in its essence not as an economic or developmental stumbling block, but as a cultural value and an important material and/or energy resource. Even today, an overall balance that compares the production, use, maintenance, demolition and disposal of old buildings

with conservation management, continued use and site recycling of built-up areas, seldom favours the permanent replacement of buildings. It is a fact that nearly 60 % of the waste generated in Germany is building waste. For every tonne of building refuse there are approximately seven tonnes of new building material, the disposal of which, in the next demolition and rebuilding cycle, is already pre-programmed. From the standpoint of environmentally friendly building a shift towards the repair of old buildings and maintenance of the built and horticultural heritage inventory is overdue³⁶

Indeed, ecological criteria would see built heritage conservation as being a “minimal intervention procedure” and having a vanguard function in demonstrating a type of development that is sustainable and sparing of resources. It is particularly in conurbations that economic management and building methods designed to reduce waste and protect landscape, air, and water resources are essential. The continued and changed use of the built heritage and old buildings always involves a reduction in building material consumption. It contributes to the sparing use of non-renewable cultural and historical resources, protects non-renewable resources of raw materials against over-exploitation, and avoids future building waste. At the same time many heritage building materials (wood, loam, etc.) are recognised as being ecological insofar as they are “renewable” materials and can be recycled. The appropriate built heritage renovation materials and crafts generally use local or regional building materials, and thus contribute to reducing global material tourism.³⁷

Acting according to the principles of sustainable inventory maintenance should open up the route to giving the renovation of old buildings and built heritage priority over new building projects.³⁸ Bearing in mind the fact that there are more than one hundred and fifty disused and imperilled listed churches in a country as prosperous as Germany, in view of the fact that there are several hundred thousand square metres of publicly- and privately-owned listed buildings in Berlin alone, and considering the frequently demonstrated high multiplier and labour market effect of old building and built heritage modernisation, a programme aiming at the use of built heritage would be advantageous for conservation and employment policy reasons. That is why a self-commitment of public developers and the dispensers of government support (grant providers) that gives priority to a revitalisation of the inventory would be wise, not just under ecological, but also under economic aspects.

Summing up

Built and horticultural heritage conservation is not a

business restricted to balmy periods in the economic cycle, but a permanent task, even during crises.³⁹ Heritage conservation is an essential cultural factor; it is also an economic factor. Heritage conservation is what is known as a soft location advantage for the establishment of businesses; it also has important potentials for the tourism industry. Heritage con-tracts benefit small and medium-sized businesses, and above all, the building trades. Built and horticultural heritage conservation avoids poor investments, and encourages thinking in terms of a thriftiness that turns away from the throwaway society towards an ecologically sustainable make and mend society.⁴⁰



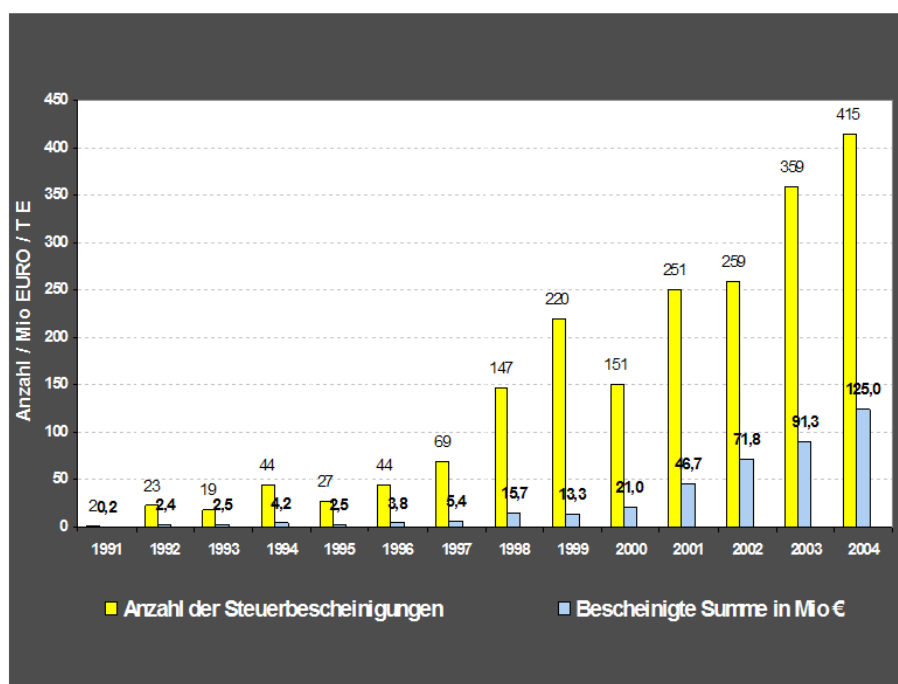
1. Listed property „Haus der Schweiz“ Unter den Linden has become a good heritage address in top city location in Berlin after a careful renewal in the 1990s

Photograph: Landesdenkmalamt Berlin / Wolfgang Bittner



2. Berlin's Osthafen (eastern harbour) and the so-called „Oberbaum City“ (former OSRAM light bulb factory) at the Spree river became one of the first transformation projects after the Fall of the Berlin Wall; serves today as media and fashion centre – and received the MIPIM Special Jury Award 1997 (MIPIM = Marché International des Professionnels de l'immobilier, Cannes)

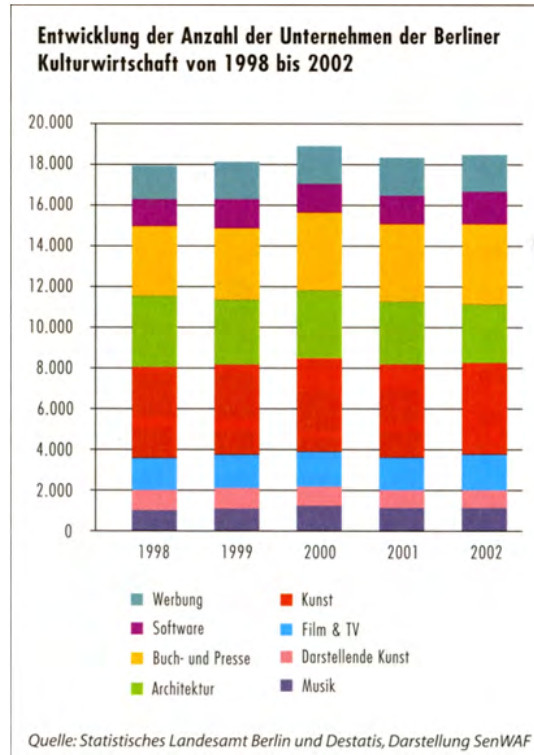
Photograph: Landesdenkmalamt Berlin / Wolfgang Bittner



3. A) Statistics of heritage linked tax reductions in Berlin
Source: Landesdenkmalamt Berlin



B) Manual for private owners of listed properties: promotion by heritage linked tax reliefs, front cover 2012
Reproduction: Deutsches Nationalkomitee für Denkmalschutz



Quelle: Statistisches Landesamt Berlin und Destatis, Darstellung SenWAF

C) Creative and culture industry Berlin – construction sector and heritage preservation (green) represent about 15% up to 25 % of that important branch of economy
Diagram: Senatsverwaltung für Wirtschaft, Arbeit und Frauen Berlin



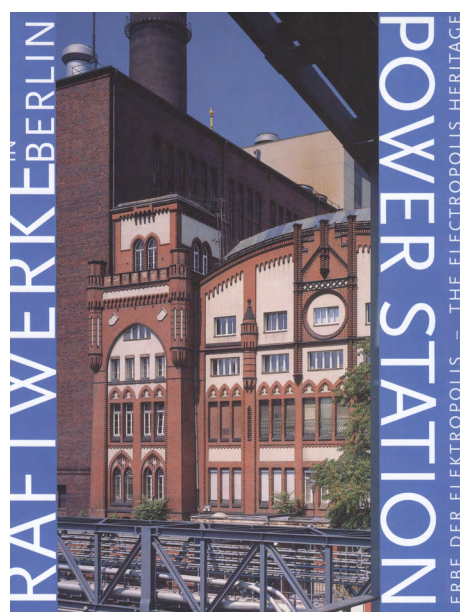
4. Kulturbrauerei – Culture Brewery“: the former site of the Schultheiß-Brauerei Prenzlauer Berg developed into a popular private centre of culture, leisure and gastronomy within the last two decades.

Photograph: Landesdenkmalamt Berlin / Wolfgang Bittner



5. Siemensstadt - Protection concept of listed industrial plants – front cover of the documentation, published in 1994

Reproduction: Landesdenkmalamt Berlin / Archive



6. Electropolis Berlin – Catalogue of listed properties of electricity generation – front cover of the bi-lingual documentation, published in 2003

Reproduction: Landesdenkmalamt Berlin / Archive



7. Berlin Modernisms – the abandoned transformer station „E-Werk Buchhändlerhof“ temporarily became an insider tip as event location after 1990 – in the last decade the electrical supply stations was revitalised as business, residential and artistic space and has been awarded of the Berlin Heritage Conservation Medal (Ferdinand von Quast Medaille, 2003) and the German Memorial Prize (DNK-Denkmalschutzpreis, 2005)

Photograph: Landesdenkmalamt Berlin / Wolfgang Bittner



8. Representatives of ITB Berlin and BTM (Berlin's International Travel Trade Fair and Berlin Tourismus Marketing) believe in the "Travel & Tourism Sector" as key driver for investment and economic growth, even larger than the automotive industry at 8% GDP.

Photograph: ITB 2011 - Copyright © 2012 Messe Berlin GmbH



9. World Heritage Site Museumsinsel Berlin: an international visitor magnet and a varied long term construction site (here in 2005)
Aerial View: Senatsverwaltung für Stadtentwicklung und Umwelt Berlin



0. "Checkpoint Charlie" in Berlin – even monuments and sites of the contemporary history, such as the heritage of the Cold War and the Iron Curtain have become a well visited place in the city
Photograph: © Berlin Partner/FTB-Werbefotografie



11. Restoration of the so-called "Schinkel-Veranda" in Berlin-Pankow – received the German federal award arts and crafts in heritage conservation 2011 ("Bundespreis Handwerk in der Denkmalpflege" 2010)
Photograph: Landesdenkmalamt Berlin / Wolfgang Bittner

¹ cf. Denkmalpflege als Standort- und Wirtschaftsfaktor. Dokumentation der Tagung des Deutschen Nationalkomitees für Denkmalschutz am 26. 10. 1994 in Leipzig (Publications of the German Cultural Heritage Committee, Vol. 49) Bonn 1995; Terje Nypan: Cultural Heritage Monuments and Historic Buildings as Generators in a Post-Industrial Economy, in: Culture - New Jobs and Working Conditions through New Information Technology, proceedings of the vertikult workshop at the annual MEDICI conference 13-14 November 2003. Milan 2004; Jörg Haspel: Denkmalpflege als Kultur- und Standort-faktor; Länderübergreifende und nichtstaatliche Organisationen, in: Dieter J. Martin, Michael Krautzberger in Zusammenarbeit mit der Deutschen Stiftung Denkmalschutz (Eds.): Handbuch Denkmalschutz und Denkmalpflege – einschließlich Archäologie – Recht, fachliche Grundsätze, Verfahren, Finanzierung. München 2004, pp. 25–30; pp. 302–305; Jürgen Tietz, Richard Borgmann, Andrea Bräuning et al.: Investition Denkmal (Veröffentlichungen des Deutschen Nationalkomitees für Denkmalschutz, Vol. 69, 2nd Edition), Bonn 2006

² cf. Kulturwirtschaft in Berlin 2005. Entwicklung und Potenziale. Edited by Senatsverwaltung für Wirtschaft, Arbeit und Frauen Berlin and Senatsverwaltung für Wissenschaft, Forschung und Kultur Berlin, Berlin 2005, in particular pp. 96 ff.; Frederike Hanssen: Nicht nur gut fürs Image: Kultur ist auch ein wichtiger Wirtschaftsfaktor, in: Der Tagesspiegel, 31 August 2005

³ Empfehlung zur Lage des Denkmalschutzes in Deutschland - Hamburg, 25.11.1996, see <http://www.denkmalschutz.ws/appele/251196.htm>

⁴ GdW Bundesverband Deutscher Wohnungs- und Immobilienunternehmen e.V., Berlin (Ed.): Gesamtwirtschaftliche und fiskalische Implikationen der Städtebauförderung. Forschungsvorhaben Rheinisch-Westfälisches Institut für Wirtschaftsforschung im Auftrag der Arbeitsgemeinschaft Deutscher Sanierungs- und Entwicklungsträger. Endbericht vom September 2004, Hamburg 2005 (GdW-Informationen, No. 109)

⁵ See most recently Reinhold Leins in cooperation with Gerhard Bruckmeier: Denkmäler in Privateigentum – Hilfe durch Steuererleichterungen (Publications of the German Cultural Heritage Committee, Vol. 59) Bonn 2012

⁶ Denkmalförderung in Nordrhein-Westfalen: Wege, Programme, Zuschüsse, herausgegeben vom Ministerium für Bauen und Verkehr des Landes Nordrhein-Westfalen, Düsseldorf 2009, p. 17

⁷ Denkmalpflege kein Luxus, press release No. 67 / 1997 of 3 July 1997, Hessischen Ministerium für Wissenschaft und Kunst, see http://www.hmwk-hessen.de/pressemitteilung.php?id=1997-07-03_67; cf. Dankwart Guratzsch: Denkmal-Immobilien droht der endgültige Verfall, in: Die Welt, 18 November 2002

⁸ M. Gerner, H. Rübesam, Ch. Hauer: Die wirtschaftlichen Auswirkungen der Denkmalpflege, Studie des Deutschen Zentrums für Handwerk und Denkmalpflege, Probstei Johannesburg e.V., Fulda 1997;

⁹ Georges Calteux: The bottom line - Results of a long-term study, in: Heritage Conservation and Employment – International Conference within the Framework of the German EU-Presidency, 15 - 16 April 1999 (Publications of the German Cultural Heritage Committee, Vol. 62) Bonn/Bühl 2000, pp. 76 -79

¹⁰ Wirkungsanalyse des Programmbereichs Städtebaulicher Denkmalschutz in der Städtebauförderung in den neuen Ländern. Auftraggeber: Bundesministerium für Verkehr, Bau und Stadtentwicklung (BMVBS), vertreten durch das Bundesamt für Bauwesen und Raumordnung (BBR), Auftragnehmer: Institut für Regionalentwicklung und Strukturplanung. Unpublished Study Erkner 1999

¹¹ Adalbert Behr: Economic and Structural Effects of the Conservation of Urban Heritage, in: Heritage Conservation and Employment – International Conference within the Framework of the German EU-Presidency, 15 - 16 April 1999 (Publications of the German Cultural Heritage Committee, Vol. 62) Bonn/Bühl 2000, pp. 44 - 65

¹² Landeshauptstadt Düsseldorf (Ed.): Gewerbliche Nutzung denkmalgeschützter Immobilien: Nutzungsaspekte und Projekte, Düsseldorf 2007

¹³ Investition Denkmal. Texts by Jürgen Tietz, Richard Borgmann, Andrea Bräuning, Jutta Gruß-Rinck, Nicola Halder-Hass/Walter Leisner, Heinz Günter Horn, Michael Kummer (Schriftenreihe des Deutschen Nationalkomitees für Denkmalschutz, Vol. 69) Bonn 2nd edition 2006

- ¹⁴ Bundesverband Freier Immobilien- und Wohnungsunternehmen e.V (Ed.): Gutachten: Denkmalsub-vention oder Wirtschaftsförderung. Analyse gesamt- und einzelwirtschaftlicher Effekte möglicher Änderungen steuerlicher Rahmenbedingungen. Berlin 2006
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³¹ Manfred F. Fischer u. a.: Kursbuch Denkmalpflege (Schriften des Deutschen Nationalkomitees für Denkmalschutz, Vol. 50), Bonn (5th edition 2004) reprint 2006

³² Jörg Haspel: Denkmalpflege als Standortfaktor, in: Dorfkern – Altstadt – Denkmalpflege. Traditionsorte in der Metropole. (Beiträge zur Denkmalpflege in Berlin, No. 13 - Jahrbuch 1997/98, edited by Landesdenkmalamt Berlin). Berlin 1999, pp. 46–49

³³ Dieter Läßle, Gerd Walter: Im Stadtteil arbeiten, edited by Stadtentwicklungsbehörde Hamburg, Hamburg 2000; cf. Sabine Weck, Institut für Landes- und Stadtentwicklungsforschung des Landes Nordrhein-Westfalen (ILS), Dortmund: Wirtschaften im Stadtteil - Förderung der quartiers-bezogenen Ökonomie, in: http://www.sozialestadt.de/veroeffentlichungen/arbeitspapiere/band6/1_weck.shtml

³⁴ cf. <http://www.stadtentwicklung.berlin.de/wohnen/denkmalschutz/de/bilanz/wirkungsbilanz.shtml>

³⁵ cf. also the entries in the central database register "Handwerksbetriebe für die Denkmalpflege" of the German Confederation of Skilled Craftsmen (Zentralverband des Deutschen Handwerks) in: <http://www.zdh.de/gewerbefoerderung/denkmalpflege/zentraldatei-buendelt-handwerkliche-fachbetriebe-in-der-denkmalpflege.html>.

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