

SHARED GLOBAL EXPERIENCES FOR PROTECTION OF BUILT HERITAGE



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Legal and administrative framework for the protection of heritage in Argentina

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Abstract

The term "heritage" comes from patrimonium (Latin origin) and refers to a kind of exaltation of eminent property. Also "Heritage" is a concept of stock. To be "Heritage" the good must be identified and valued by the society. This means that the good must first go through the legal system and specifically by the rule system. The fact is that every day and more often different heritage goods are lost. This problem is increased because the concept of "Heritage" is continuously expanding, causing the paradigm on "Heritage Protection" also changes due to the constant change of its protection scale, creating new unresolved legal and administrative complications. Heritage is contained within the Cultural Law. The law must have tools for analysis to obtain a certain economic value based on the compensation that must be recognized.

Keywords

Heritage, Protection, Legal provisions, Declaration

1.0 Introduction

Roberto Fernandez (2000, p.48) indicates that *the notion of heritage is inseparable from its historical characterization: there is practically no idea of heritage corpus without historicity or certain historical referentiality. The idea of part, object or heritage good - and also, the notion of monument - is such, especially in its capacity to retain inscriptions or traces of a more or less long historical past.*

International standards are specific as regards the definitions of different conceptual terms. In Chapter 1, article 1: General Provisions of the International Charter of The Hague 1954, the scopes on cultural properties are expressed whatever their origin or ownership:

- a. *The movable or immovable property of great importance to the cultural heritage of peoples, such as "monuments of architecture, art or history, whether religious or secular; archaeological sites; groups of buildings which, as set offer a great historical or artistic interest; works of art, manuscripts, books and other objects of historical, artistic or archaeological interest, as well as scientific collections and important collections of books or archives or of reproductions of property above defined."*
- b. *Buildings whose main and effective purpose is to preserve or exhibit the movable cultural property defined in paragraph a), such as museums, large libraries and deposits of archives, and shelters intended to protect cultural movable goods in case of armed conflict as defined in paragraph a);*
- c. *The centers containing a large amount of cultural property as defined in paragraphs a) and b) that will be called "Monumental Centers".*

The concept of cultural heritage and/or cultural goods, can be called as the group of goods (movable and immovable, tangible and intangible, divisible and indivisible; simple and compound, universality of things, universality of rights, main and accessory things, owned by individuals, institutions and public or semipublic bodies), *with a value, which can range from the exceptional to the modest or vernacular work, from the point of view of history, art, science and culture, and therefore worthy of being preserved by the people through generations as permanent features of their identity.*" (Harvey E.R., 1980) "In turn, it can be tangible or intangible" (Arias Incolla, 1997).

To safeguard cultural property that are material objects, tangible and intangible, while fall within the real rights, *the man needs to know simultaneously and reassess the presence of intangible phenomena that give meaning the tangible, relating them to their existence and essence. This process, which occurs through various ways of being and belonging, gives such property the feature of living heritage, an inseparable part of the collective memory of peoples* (Arias Incolla, 1997).

The national (Argentina), provincial (Buenos Aires) or municipal (La Plata) states, through the executive and legislative powers have the mission to assess and manage these heritage goods, developing actions and policy frameworks. In this sense, the National Constitution (1994) refers to them in article 41 second paragraph; article 75 Inc. 19 in fine, and article 125 in fine. These constitutional principles of the promotion and preservation of historical, artistic and

scientific heritage, expand the concept in the Civil and Commercial Code (2014), mentioned in art. 235 Inc. h, a) "the ruins and archaeological and paleontological sites" Moreover, these goods are given a rating and a protection duty at highest level of the hierarchy of norms, reinforcing the existing legislation.

Therefore, it must be noted that, by the generality of the normative statement in the articles of the National Constitution, not all goods of this kind can be assimilated into the public domain of the State. Regardless of its ownership, because they could be of the private domain of the state, or even of individual domain, their characteristics will enable them to frame them in this concept of "cultural goods of public domain".(Dromi, 2004, p.902)

The reason for the specific treatment of these assets is that they are considered as an expression of personality and own the cultural heritage of Argentina, whose ownership and destination exceed the purposes of material use that is defined by its public service destination as they are related to the identity and tradition of the country. *Cultural goods of public domain or cultural heritage goods are considered a resource because it is necessary for its conservation in the short, medium and long term (ICOMOS-Quito Law, 1967).* They represent an economic value and are likely to establish themselves as instruments of progress. Heritage in the administrative procedure is considered an expense and not a resource.

2.0 The problem of management: Insufficiency of the "Legal Declaration", in different domain variables

One of the aspects of the problem is failure in the procedure and in the "Legal Declaration". This section describes synthetically the process of declaration and where such failure is displayed.

The National Commission of Historic Monuments, Place and Heritage Goods, under national law 27103 (amending), and in the province of Buenos Aires, the Provincial Directorate of Cultural Heritage that depends on the Cultural Institute under provincial law 13056, are responsible for managing and administrating the "Cultural Heritage". Among its missions and functions it is included the ability to certify whether the goods proposed deserve to be valued and then heritage categorized through legal declarations, sanctioned by the Legislative Power (National Congress and/or the Legislature of the province of Buenos Aires) and promulgated by the Executive Power (National Presidency and/or the Government of Buenos Aires).

To achieve legal declaration it is necessary to go first through the *sine qua non* of the heritage valuation. This depends on the many variables to determine the value of the case study. The variables are analyzed from the qualitative and comparative point of view, ranging from the various subjects that make the tangible and intangible heritage: urban, architectural, technical, constructive, historical, testimonial, archaeological, paleontological, anthropologic, museological, artistic, sculptural, environmental, technological and scientific. These variables are based on authentic documentation that is collected on the case, to allow evaluation and to determine the heritage valuation.

It is important to realize that the term *legal declaration* as a legal instrument is linked to the recognition of the heritage good given by its heritage valuation, which becomes a *restriction to the domain*, in order to protect and include it in the cultural heritage.

Roberto Dromi (2004, p.886), defines the Declaration as: "Legal Declaration" and he says ... "for not having natural public goods or by natural right, but only by a statutory declaration, it is a state act that establishes the domain of a thing anyone its origin or nature is; it is always attributive of the public nature of the good". Based on empirical facts, to this definition it is added the concept that *the Legal Declaration* is considered as a formal act by jurisperitus¹, issued by the State which has a range that varies from the special to the general and its objective based on the protection of the Cultural and Natural Heritage.

The Legal Declaration works by classifying, and in this way goods go directly to a system called *heritage list*. For each declared good a situation record is generated based on its *heritage valuation*. The set of records is a *catalog*. Alongside, once the declaration of property or properties is done, this or these should be recorded.

The requisite for a legal declaration:

Initially, it is necessary to *study the domain of the goods*, when a good is legally declared its domain changes, having an *added value*, becoming a cultural public domain good. In legal terms, the domain is *the real right to enjoy and dispose of all the active elements of a patrimony. That is, the set of things and rights capable of being used or to produce any value in the most absolute way, as far as laws or orders issued by the competent authority are not infringed. To produce a heritage effect, goods must be appropriated by their condition.* (Moreno Rodriguez R, 1998, p.100) In this paper, this condition has the characteristic of a precarious domain within the scope of the legal concept of Trust. (Maury de González, 1999)

The property is ranked based on various criteria according to the Civil and Commercial Code: in Article 225 according to its nature; in Article 226 by accession; in Article 229 by main things; in Article 230 by accessory things; in Article 235 by the subject of whose patrimony they are part of in public property domain and in Article 236 by private State domain; in Article 238 they are private goods. Besides, in Article 227, tangible goods are divided according to their movement: real estate and movable property, incorporeal property: credits, rights and shares.

Article 240 of the Civil and Commercial Code sets out the limits on the exercise of individual rights on the property: *"The exercise of individual rights on the goods ... must be consistent with collective rights. They must be in agreement with norms of national and local administrative law issued in public interest and they should not affect the functioning and sustainability of ecosystems of flora, fauna, biodiversity, water, cultural values, landscape, according to the criteria set in the special law."* (National Congress of Argentina, C. & C.C, 2014)

2.1 Real Estate

The property can be further classified: a) by nature and b) accession. (Aguiar, A, 2000)

- a) By nature: immovable property by nature is the ground, things incorporated in an organic way into it, and those that are under the ground without man's intervention (article 225 of the Civil and Commercial Code). Ex: mine caves, prehistoric footprints.
- b) By accession: property by accession is movable things that are immobilized by physical adhesion to the ground as a matter enduring. In this case, the movable property forms a whole with the immovable property and cannot be subject of a separate law without the will of the owner. Ex: buildings, wall paintings.

It is not considered immovable property by accession, any material thing affected to the exploitation of the property or to the activity of the owner (Article 226 of the Civil and Commercial Code).

This paper addresses in principle, the specific subdivision of tangible assets: immovable and movable property. Both of them can be individual property or public or private state property, which in turn are incorporated into the Cultural and Natural Heritage, because they are stable and must be categorized, as suggested by the Commission Franceschini (1964-1967) in Italy that gives the legal status to cultural property, (González Varas, 1999, p.46). On the other hand, UNESCO in the Paris Conference in 1972 categorized property from the cultural and natural orbit.

In Argentina, the National Commission of Monuments, Sites and Historic Goods (NCMSHG) created by law 12665/1940 with its amendment 27103/2014, in its Art. 7 enlarged the scope of the register of heritage categories. Besides, Provisions 5 and 6 of 1991 of the NCMSHG and law 25197/1999 of the National Register of Cultural Property define and dictate the Heritage categories with their different types. In the province of Buenos Aires, other types of heritage categories are defined as set out in law 10419/86 and its amendment and expansion 12739/01, as in the law 12704/01.

The property is applied in the heritage category which is enrolled in a legal declaration project. Here there is a relationship with the domain that has a preliminary procedure which is the heritage valuation. In other words, the domain study is another variable within the property valuation and it is described below.

2.1.1 Property of individuals

Individual goods have two ways for legal declaration: one generated by the will and agreement of the owner, with explicit authorization through a written note, and other generated by a state official, with the same authorization form for the owner. When a property is legally declared and possesses its maximum protection, it becomes a *public utility declaration* and it is *subject to expropriation*. This possibility is decided only by the State. (Juliá, 2001, p.94-95)

To avoid public utility expropriation when there is a legal declaratory, a possible solution is encouraged: grant an instrument to those individuals who own a property with unique characteristics within the Cultural Heritage, as Italy raised by the Charter of the Restoration, *that the heritage good would be unaffected by land taxes*. On the other hand, if the State needs the property with highest priority, it acts on the property domain drastically, which is the "expropriation" (Chapter II, Article 5, paragraph b, Chapter VI as well as Article 13 of Law 10,419/86, province of Buenos Aires), on property of individuals.

There is a third possibility that are the mistakes in the process of legal declaration where legal actions and their respective interconnections of communication with the community, are not intimately rooted because there are riots and lack of knowledge and understanding about legislative customs, where the times and ways, have a limited period of approximately two years. This causes a lack of communication with society, since there is no effective publicity about the cases to testify, to then be transformed into law. The result is the acceleration of time and previous barriers of communication with the owner, who does not authorizes in a timely manner. Declared goods are generated without the consent of the owner. This consent must be a prior instance of management which belongs to draft legal declaration. So, the executive presents an essential requirement and recommendation that the owner must include a note of acknowledgment and acceptance of the declaration of the property in question.

Real estate processes in the cities have generally been studied from the historical-artistic point of view, where the loss of these processes by the lack of cultural heritage has been highlighted. The signals of identity of cities and the quality of the urban environment are preserved in the cultural heritage. Even with valuable exceptions, it is frequent that the approach to the problem does not introduce economic factors in the legal analysis, only to blame "speculation" for the disaster, incarnation of interest without any aesthetic or cultural sensitivity, *to which the "forces of culture" are disarmed, immersed in a world ruled by economic interests that are foreign to them*. (Gago Llorente, 1986, p.41)

"The main problem is in the structure of ownership and property management, and lack of management mechanisms, designed to volume of needs (...). Finally, the problem is basically economic: the private property does not recover investment". (Anonymous, 1989)

The problem of this subject lies directly in the heritage of individuals. If you go from the general to the particular, and vice versa, then the analysis is from the state to private owners and vice versa. The causes of deterioration are reflected in:

Estate planning criteria are not embodied in urban codes. This regulation is insufficient for action to protect, mostly because the real estate valuation lies in the possible project opportunities that a property generates on a high density place due to the fear of abandonment and deterioration of the historic center. This case generates changes in parameters on urban indicators: ground occupation factor (FOT) and soil occupation factor (FOS) that raise the density and prefix heights previously planned. This planning involves the destruction of heritage goods, without giving them the real heritage valuation and enhancing the destruction of the environment and then of each architectural heritage property.

The other problem begins in individuals and ends in the State, with the lack of implementation and enforcement of the norm: *urban codes* and special norms in the protection of cultural heritage, based on the scope of each case. "

Housing valuations are based on the Urban Code. This valuation leads to problems, as in the specific case of the devaluation of the cultural heritage, which is in the essence of the law of taxation, where destruction of heritage is clearly evident. Urban Codes and National Pricing Law are tools of continuous use containing "valuation methods and formulas" for implementation in tangible goods. The criterion that arises in the regulations on historic property does not consider the heritage valuation and therefore the financial economic assessment. The result is to be supplanted by a common property.

What is achieved with this? Only the depreciation, but from the point of view of the market, that for some architectural pieces that do not support any change in its materiality. Therefore the inevitable destruction occurs and what it is worth is the ground in its current situation. This assessment only considers the potential capital for a future construction as an investment.

Another problem within the property valuation criteria: is that a property is considered for its individual and local characteristics and that the valuation and assessment in the housing market, is done through comparative scale in the local jurisdiction. This evaluation it is known by various terms: appraisal, assessment, market value, and property valorization. But if a heritage property belongs to a "collection" or "series" is not considered, because they can be located in the same or different properties in the same or different jurisdictions: local, provincial, national or global. Here, the heritage criterion depends only on heritage valuation which can be multi-jurisdictional; hence the economic heritage assessment will depend on this attribute. These problems are not currently considered from the economic framework in the cultural heritage.

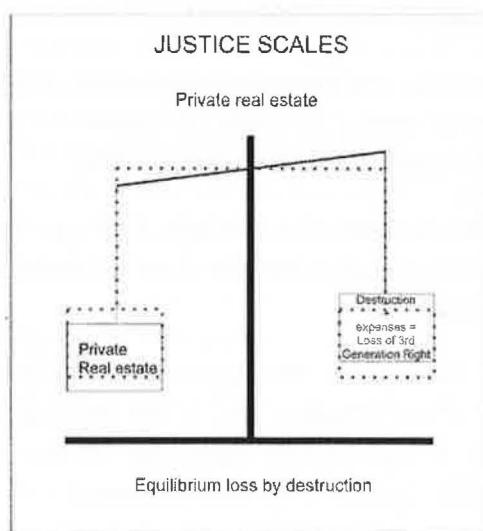


Figure 1

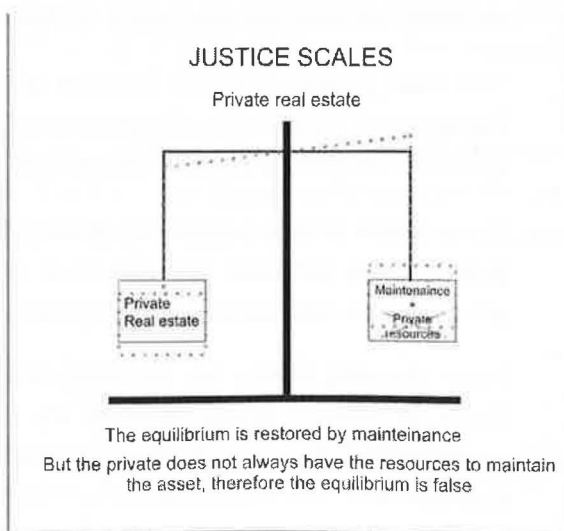


Figure 2

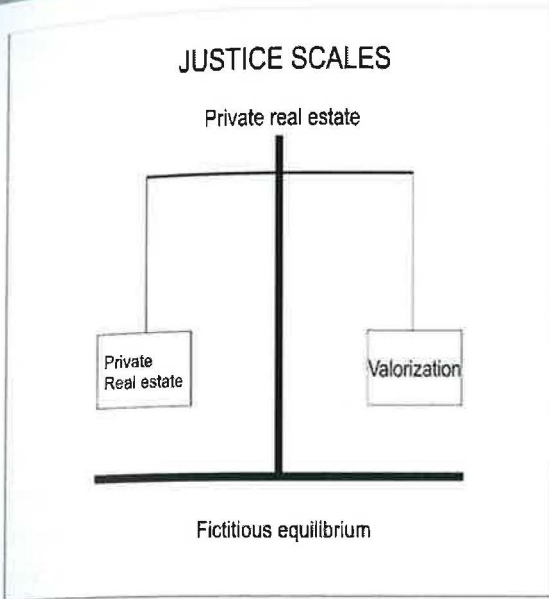


Figure 3

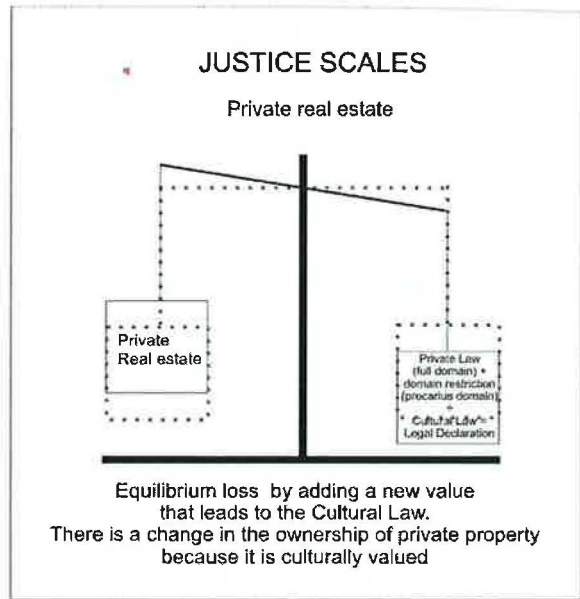


Figure 4

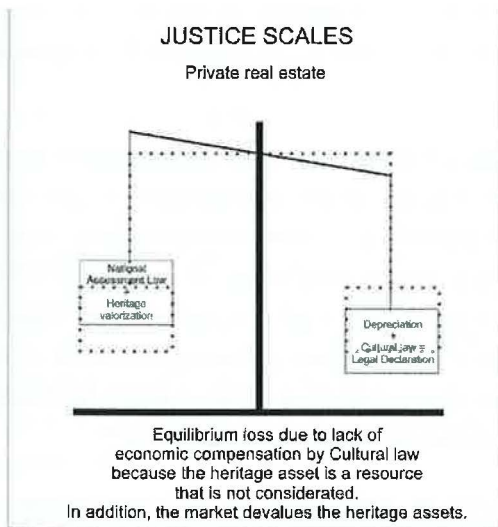


Figure 5

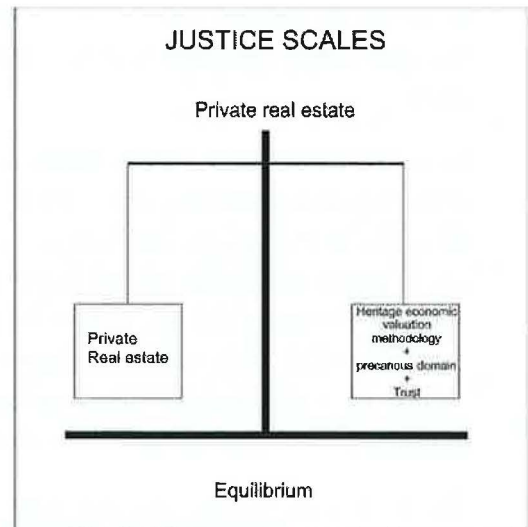


Figure 6

2.1.2 Private property of the State and State property

Property of Catholic worship, universities and railways are of "private state" domain. These are already exempt from property taxes and income tax. Here the legal declaration becomes a tool of management, expert technical advice and application of law, for resources for any democratic means.

Finally, there are goods whose domain is the States, national, provincial or municipal. For this case, the figure of management, in a stylistic, historical or functional environment, has been created through regulations. Heritage valuation is considered through the temporality on those buildings or movable property of more than fifty years. The norms are in the province of Buenos Aires Decree 5839/89, and at national level National Decree 1063/82. They could be incorporated in technical advice.

The valorization of these goods (movable property or real state) is not a heritage management process. But in assessing the damage or the crimes on this heritage good, it is valued as a common property, without adding the value that "Cultural Heritage" should have.

As regards heritage conservation Provincial Decree 132 and/or Recuperarq Program was implemented within the policies of the State. Both act in real states that must be preserved.

2.2 The administrative procedure: the way of management in the process of recognition

The forces of the organized community are carried out through government, non-governmental, non-profit or mixed structures.

There are weaknesses in the administrative procedure, due to continuous nominalism in the regulations. This nominalism is meaningful, leading to its manifestation (application specific methodologies), which are often nonexistent. Also the way of heritage management is involved in this issue, where the recognition process is diffuse and thus complicates the financial transparency for heritage economic valuation. (H.E.V) (Rae, 2009, Chapter 9th, p.126). This nonexistent method in the organs of municipal, provincial and / or national executive only occurs in the highest degree of academic level at the University, in the subject Economic Management in the Mastery of Architectural and Urban Heritage management, dictated from 2015.

From the promulgation of Law 13056 / 2003 referred to the "Creation of the Cultural Institute of the Province of Buenos Aires", which contains in its art. 35 the incorporation of Law 10419 / 86 where all the powers and functions it has are transferred to the Cultural Institute, that is to say to assess and categorize the goods that lead to legal declarations. Also the Law 13056 in its RT. 20 mentions that this body is the administrator of the legal concept of Trust. Therefore, the competition body is both managers of cultural heritage and of the legal concept of trust. The failure in the administrative procedure is that there is no type of relationship between the two items. This relationship will be called patrimonial administrative procedure.

The trust in its *modus operandi* leads to achieve an agreement between the parties. This contract generates an assessment method for the provincial cultural goods. This method is non-existent in the Heritage area, but it exists in the legislation on housing planning called "Law of fair access to habitat," in Articles 38 to 41 "The Heritage Trust Fund, system, financing and technical assistance."

Therefore, the Trust developed sequentially as trust-contract; contract-appraisal method inserted in the patrimonial administrative procedure can generate a noticeable change because existing variables and unknowns are also incorporated. This procedure, called patrimonial economic valuation method, not only serves as a tool for economic valuation but also acts as an impact heritage method, because it links the aspects of heredity in relation to the events that it may suffer over time including the climate change.

The relationships among all these variables are called links, and are listed below.

1st link: The legal term that acts as economic interconnection

The amending national law 27103/2014 of law 12665/1940 and Regulatory Decree 84005, of law 12665, in its article 7 dictates that the cultural heritage assets must be appraised in Argentina. This is moved by judicial hierarchy, to Buenos Aires Province, although the term "assessment" or any other synonym does not exist in the Law 10419 of Buenos Aires Province.

It is necessary to compare the above said with international standards. Municipal regulations of the City of New York (et al 1998) regulating urban parts, sites of urban landmarks, interior urban parts, scenic landmarks and historic sites were chosen.

This international standard requests to take into account the market value and therefore to complete the property appraisal before starting the legal declaratory procedure. Therefore, the term "assessment" is enunciated in the national legislation and as an application background; the international standard considers it as an essential prerequisite.

The instructions are the heritage management requirements in Buenos Aires Province and the Nation. There is no term assessment in them, becoming insufficient for the purpose of a Heritage economic valuation methodology.

In conclusion, the problem of heritage protection, established in the first link is: the knowledge and update of a good market value. This work is called "economic assessment of the property" before being declared legally, delivering a fair price.

A legal declaration must include this variable to be applied in the heritage economic assessment methodology. Then the corresponding taxes are deducted. It is necessary to consider the parcel regime, which are the tools to plan cultural, political, economic and/or tax actions. The assessment broadens the criteria for heritage planning, where heritage is not exempt from land and property records. In addition, it serves in assessing the land profitability and in generating taxes to the treasury in a more accurate policy in relation to the heritage protection.

2nd link: The legal nominalism and inadequacy application in its content

The second link arises from the lack of Legal concept Trusts as a requirement for the administration of the Heritage assets. The trust contract must be resolved in each individual case established in the procedural law. Therefore, it must also be included in the opinion of the body of law: legal declaration to become an economic tool with real protection, according to the times.

Regarding scale changes in heritage, this is seen in heritage categories that are located within legal declarations, first legal instrument where it is seen. The standard also dictates: jurisdictions and property. To achieve a finish link it is essential to include all these data into a contract or agreement where the specificities that must be protected are described, no matter the financial scale the property possesses.

Since the enactment of Law 13056, the possibility of generating programs for the recovery of cultural property is proposed, also creating the new figure of "funds" and processing them

through Trusts. These instruments are not applied nowadays according to the rigor of the law, but subsequently, they will be an important tool to protect them as it is done with "COAP Funds".

In state policies, there may be different approaches to the same central theme. The Incorporation of "COAP Funds" in the law 13056, in the management of the Cultural Institute, acts as an economic fund, as outlined in Article 3 of Law 6174. The aim of this is to protect Heritage assets.

On the other hand, to locate the field of study of public finance, it is necessary to identify the public sector of the economy which is directly linked to the private sector, which may influence the effects of change in the sector public variables. So, it was necessary to see the status of management in relation to declared goods and the theoretical economic guidelines.

Public finances study the process of income-expenditure of a certain economic unity of the state and it is presented in monetary terms. (Nuñez Miñana, 2001, p.19) The fiscal policy that is implemented through state activity proposes various aims; one of them was to create an institutional and economic change in which an entity "Cultural Institute" with autarchic hierarchy was created.

Also, if it is considered that the adopted fiscal policy is in fact the achievement of most of the goals of the modern state, which requires the monetary expenses and obtaining resources to face the fiscal policy (Nuñez Miñana, 2001, p.13). The precise way in which the state determines the total amount and composition of expenditures and resources, is an item within fiscal policy.

However, the Cultural Institute is nested economically because it is awarded its own budget classified by purpose. Additionally, there exists the application of expenditures based on program budgets within the law 13056.

Within the economic structure in relation to the implications of tangible goods legally declared is the "economic classification of expenditures" in both current and capital expenditure, is not detected.

In connection with public resources, classified as "traditional of legal nature", they may be original or derivative. The first ones come from property sale or rent; the second ones from the private sector through taxes or coercive payment. For the subject property, there is a benefit in taxes for the owner. Thus, there is a tax relief in legislation in the cultural heritage by national Decree No. 9830/1951.

A new classification defined as "institutional resources" is enunciated in articles 19, 20 and 21 of the provincial law 13056. This is the organization that raises funds and that are assigned to Provincial Bank of Buenos Aires, but there is no article that determines the shape of application within the norm in order to protect the assets categorized and included in the Cultural Heritage.

3rd link: The confusion by the terminology in Heritage categories

From the perspective of Nuñez Miñana (2001, p.20), the fundamental point for public finances is the interaction of decisions and effects between the public and private sector. Based on this concept, the problem is in the core of the internal analysis of the public sector. Part of the generated conceptual differences are 1. The change in the objectives of the public sector study, which has changed the scope in the economic and financial terms; data observed in the second link. 2. These changes involve the study of the third link, which is the confusion given by the terminology for categorization and protection. 3. The fourth link corresponds to the organizational disorder in the heritage administrative procedure.

This work emphasizes the problem of legal Declaration in general, since the legislation is not satisfied and it is insufficient as an effective tool for comprehensive protection. The above mentioned rules: (National Law 12665/40 and its Decree 84005/41 and its amending law 27103/2014) Law 23618/88 and Law 21386/74 and in Buenos Aires Province: law 10419/86 and its decree 3779/86 and amending law 12739/01 and the law 12704/01, are possible instruments to protect cultural property. Inter-connective elements, which are all situations not covered from the different optical techniques, scientific and legal, are lacking.

From the personal point of view it is considered that another cause of disturbance occurs in the great disorder of the nomenclature of heritage categorization, causing confusion on the names that are not hierarchical: whether they are "of interest" "good of interest incorporated in the Cultural Heritage", "Historical Monument"; "good of interest", "goods of heritage interest", "good incorporated in the Cultural Heritage" or specific types according to professionals items regarding the economic findings and put in value that can be: "artistic", "archaeological", "paleontology", "cultural", "testimonial-historical"; "architectural", "architectural-artistic", etc. Another problem is the lack of clarity in the definition of nomenclatures of categorization and consequently the boundaries before being applied in specificity: technical, patrimonial, legal, and economic with relation to heritage goods.

But legal declarations vary in their hierarchy of protection: from a front to a historic center with the different variants that they imply. Within the legal declaration the term "use" of a property or properties appears. If all legal declarations in Buenos Aires Province are taken, only 20% has changed the "use" in the items: housing, theaters, cinemas and railway stations that become museums, cultural centers, and / or changes that have to do with public use.

Before the legal declaration the good possesses a full domain state. The legal declaration a new domain state is obtained (precarious). The conflict arises when the law is applied through the city codes where protection is only simplifies in the fronts.

It is necessary to note that when the Legal Declaration is applied - as it is a restriction to the domain – it consider the entire plot, although it covers only a sector of the property, therefore the tax relief is for the entire plot and the surface having the cultural value is not taken into account. Therefore, it would be advisable the surface to be a plausible legal technical instrument within the domain restrictions. If the declarative level increases: - as area,

settlement, center, and/or city, the land demarcation, is not considered for the purposes of tax deductibility. It should be noted that these categorizations are still a restriction on the domain and are not considered for the tax relief, therefore the surface is considered.

The division of natural territory from town planning, sometimes results in a series of conflicting terms and makes reference to different scales: rural and urban; centers and villages; areas, sites and locations; blocks and parcels of property; and functional unit of horizontal property.

But in legal Declarations this hierarchy classification varies considerably, because the delimitation of these declarations is the result of the union of the historical with the current called "put in value" (architectural, urban, archaeological and paleontological) which will be evaluated and assessed obtaining a result. This result is an extension of the concept of heritage valuation. The object of study may be in one or more fields. The lands have an economic value in the real estate market; they are registered in the land register and taxed.

Nowadays, when a property is declared, all the corresponding area of one or several plots can be considered, including the not valuated area. The last one is also tax relief from land taxes, losing a large percentage of tax sharing between the municipality, province and nation.

4th link: The disorder in the heritage organization in the administrative procedure

Administrative procedures are hierarchical, expeditious and efficient. The heritage research is usually considered an obstacle within management. The flow of a record in the management must access to the official body and should go through a specialized department two or three times.

Example: A case legally declared at the provincial level, has are two legal declarations on the same property within a period of a few months and with the same goal, to be declared "Monument". It is one of the large conflicts that exist in the administrative way classified as redundant.

The heritage management in relation to heritage protection propitiates general policies. But, if there is a theoretical-practical confusion, inexperience and redundancy, they are one of the direct or indirect causes of the destruction of much of the heritage asset value. This is the demonstration of non-compliance of rules within government agencies *that protect the cultural heritage which are ineffective and inadequate in the administrative procedure.* (Tartarini, 2001, p.172)

The nation and Buenos Aires province are generating a transformation in the way of posing the culture and therefore the system.

Although in relation to the built heritage there are still losing valuable pieces and the cause of this loss is due to the discontinuous process existing unresolved gaps of knowledge produced by a fuzzy relation of Culture and little integration with the economy, raised by Spaniards.(Gago Llorente, 1986, p.41-54)

Therefore, the above mentioned objective must value heritage economically. It is often difficult to enforce due to a series of different philosophical and complex reasons and besides of different multidisciplinary, interdisciplinary and transdisciplinary levels. As regards its generality or particularity it is rooted in intricate problems in the economic policy of conservation. (ICOMOS, Ost, c2004, p.2)

Lack of knowledge in some municipalities of the province of Buenos Aires is also detected due to lack of legislation (Heritage Codes). Whereas in other districts of the province, they do not only possess Urban Codes but also have catalogs, extensions and/or annexes about the preservation of cultural and natural heritage.

Only a small percentage of all districts in Buenos Aires province contain regulations according to the Heritage protection and planning. But these regulations are insufficient. They become tools of qualitative evaluation and do not protect the economic aspects, both to the piece and to the heritage center.

Another problem that depends on the policy of the moment that tends to inefficiency of heritage preservation is due to the fact that is not in the political agenda, it is only applied in exceptional, sporadic and isolated cases. Example: Valuation is carried out on cases based on human rights (places where disappearances and torture centers of people occurred, Armada Mechanical School that was turned into a museum).

3.0 Conclusions

In conclusion the land and the building, each of them have a net value. They are assessed and they are inserted in the market and they have a legal framework. That assessment process is not carried out unless it is requested. Therefore, it is not considered a sine qua non principle before beginning a declarative process. The legally declared good has a heritage aggregate value as an "architectural piece".

The State acts as comptroller, but the heritage evaluation, which consists of qualitative and quantitative valorization is not completed; the first is carried out but the second is not. The forces of the economy set the course for heritage protection, where also the legal actions are inserted.

End Notes:

¹ Skilled or learned in the law

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