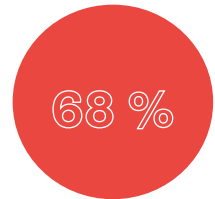


# From soil to land, from functions to uses, *which land policy?*

Soil is perhaps the most vital and, paradoxically, the most misunderstood of all the components of terrestrial ecosystems. Its importance lies in its multiple functions, which are essential for our planet and for those it shelters: biomass production, carbon storage, water purification and reservoir, a place of life for a rich and diversified biodiversity..., all functions that create its fertility, the source of most of our food. Too often considered as an unlimited resource, soil is subject to numerous stresses due to human activities, being artificialised, dug up, polluted, etc.

## *How can we reconcile all the uses of soil and preserve it?*

Urbanisation, the development of infrastructure for land use or industrial/commercial zones and the growth of tourism are just some of the human activities that have a major impact on the quality of soil, which is the source of all biodiversity. Based on an in-depth analysis of soil and its environmental and territorial role, the opinion proposes an assessment of the current state of soil in France and sets out various land and urban planning policy tools designed to provide a more sustainable framework for its use. The ESEC formulates 18 recommendations to rehabilitate the value of soil and allow this value to be managed and its uses shared.



**share of housing  
in soil  
artificialisation  
compared  
with 26% for  
economic activity.**



## IN FIGURES

*57,600 ha artificialised on average per  
year in less than 40 years,  
i.e. over 2 million hectares in total*

## From soil to land, from functions to uses, which land policy?

The ESEC is calling for soil, the basis of terrestrial ecosystems, to be recognised as a vital element at the heart of food, environmental and climate issues.

1

→ Include soil in the Environmental Code as a component of the nation's common heritage, with due respect for property rights, integrating uses (primarily food production and multifunctionality favouring biodiversity).

2

→ Develop training activities for players in urban planning, education at all levels of schooling and awareness-raising among the general public on the vital role of soil and the limited nature of land.

3

→ Develop territorial coherence schemes (SCOT) as tools for territorial governance, drawn up with the inhabitants and economic and social players, integrating soil protection/use.

4

→ Carry out a preliminary diagnosis for any project causing artificialisation with a local impact, consider the soils and their ecological/agronomic functions in the impact studies.

5

→ Strictly reserve the installation of photovoltaic panels to buildings, to areas that have already been artificialised or to agrivoltaic projects with a synergy between primary agricultural production and secondary photovoltaic production.

6

*There was disagreement on this recommendation, with some groups opposed to raising the overall levy level to 70%.*

→ Strengthen the system of taxation on capital gains from the sale of land made suitable for construction to encourage the achievement of the ZAN, by systematising the flat-rate municipal tax on the sale of land made suitable for construction (TFTC), by increasing its rate as well as that of the tax to "combat the artificialisation of agricultural land" to reach an overall levy of about 70%, taking into account income tax, and by creating a national fund intended in particular for the rehabilitation or reuse of artificialised areas and the support and implementation of urban planning engineering by local authorities.

7

→ Respect the ZAN implementation timetable (objective -50% of built-up areas by 2030), with a revision of urban planning documents, without penalising communities that have already economised on their land.

### THE RAPPORTEUR

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