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Property owners must make new declaration – or face fine

Tax-site form requires details of all houses, flats, garages, cellars or parking spaces

by Liv Rowland

ALL OWNERS of property in France must make a new one-off online or phone declaration explaining how they use their property by June 30.

This is to ensure tax offices have up-to-date information on how to tax them and thus avoid errors, officials told *The Connexion*.

However, an association that holds public bodies to account over the use of taxpayers' money has called the process 'intrusive'.

It says it is important to warn people that they can be fined €150 per property if they fail to comply.

The obligation covers main and second homes, and properties that are rented out. The only exception

is for properties that are not assessable for *taxe d'habitation* or *taxe sur les logements vacants* – for example, if used by property professionals exclusively for renting out.

Apart from this, individual owners, SCI property ownership companies and people with *usufruit* (legal right of use) are all included.

Owners must declare if the property is used as a main home or not, either in a dedicated part of their personal or business space on the tax site impots.gouv.fr or by phone.

Tax officials say it is needed because the *taxe d'habitation* has been abolished for all main homes so they want to make sure this is only levied on second homes.

A tax office spokeswoman said: "We have a lot of this information

so, in most cases, the declaration we are asking for is just a simple validation, to be done once, unless the situation changes in the future."

However, Olivier Bertaux, tax expert for association *Contribuables Associés*, said: "The Fisc say it will make it easier for people to manage their properties but taxpayers are perfectly capable of doing that on their own."

"And as you have to really give every little detail, it seems rather as if the Fisc is asking the taxpayer to do its job for it. It is intrusive."

"It will enable them to check the number of rooms, the level of comfort, the garages and cellars, etc. It comes in a context where the Fisc is getting more intrusive, wanting to know everything to do

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You have to give every little detail... the Fisc is asking people to do its job

Olivier Bertaux, Contribuables Associés

with what taxpayers own." Mr Bertaux said the authorities are especially keen to establish which properties are second homes.

"This is partly to avoid people who own more than one property giving the impression that, from one year to the next, both are main residences," he said.

"It is to oblige people to choose." People should, in any case, tell their tax office if a house is used as a second home, as there have always been differences in local taxation between main and second homes.

The new declaration will not mean there will be additional tax compared to what would have been paid otherwise and, contrary

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Interview



British ambassador shares the aims of new UK-France summit

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Tik Tok's star refuse worker

French Living

I drew trials of the century, from Barbie to 2015 terror

THE DRAWING on the right will be among 330 images of the November 2015 Paris terrorist attacks trial to be displayed at a new Musée-mémorial du terrorisme to open in Hauts-de-Seine in 2027.

They were drawn by Noëlle Herrenschildt, 82, right, a 'water-colour-reporter' who has spent 36 years depicting trials.

She gave them to honour France's duty of remembrance of this 'trial of the century', as it is sometimes called.

The drawing shows former president François Hollande as he was called to give testimony.

"Aren't we in a fair democracy, France?" she wrote, quoting the president who had to deal with the nation's deadliest terrorist attack. Ms

Herrenschildt's first 'trial of the century' was in 1987 when she covered the case of Klaus Barbie, who headed the Gestapo in Lyon.

Trials of other World War Two war criminals, such as Paul Touvier or Maurice Papon, followed.

She gave all of these drawings to the Mémorial de la Shoah in Paris.

"Every trial had an enormous emotional impact," she told *The Connexion*.

She has also covered environments such as hospitals and prisons, as well as some of France's highest places of power and the Vatican.

The Paris attacks trial was her last and she has now retired but she still has plans relating to the US. Learn more about these, and her unique career, on pages 8-9 French Living.

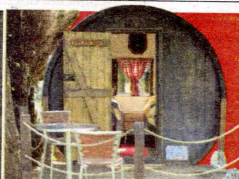


Vineyards' new weapon against weeds: mini pigs



How *La dictée* spelling test has taken over France

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We made place to stay from an old cognac barrel

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'I drew in five minutes the absolute pain of a lifetime'

Théophile Larcher talks to **Noëlle Herrenschmidt**, an octogenarian 'watercolour reporter' and court artist who has covered some of the most memorable and harrowing trials of our time

Noëlle Herrenschmidt is the grandmother every child wishes they had. No doubt they loved the unique Christmas gifts she stacked in binders for them all, containing drawings of her house in Seaux where they like to play. But Ms Herrenschmidt, 82, is also a source of inspiration to journalists, reporters, and all kinds of artists.

Her late-flowering career is a reminder of how journalism and art can sometimes intersect. She became a 'watercolour reporter' after covering Klaus Barbie's trial in Lyon in 1987, a German Nazi tried for crimes against humanity for the part he played in the Holocaust.

She drew the accused, survivors and judges at the trial for French newspaper *La Croix*. She then covered more trials of WW2 Nazi collaborators, such as Paul Touvier (1994) or Maurice Papon (1997). She also visited hospitals, the highest institutions in France, the Vatican, and covered the notorious Clearstream trial in 2009, each time dressed in the black, 18-pocket jacket that holds her artist's materials.

Her drawings appear in various books, often featuring the words of Antoine Garapon, a French magistrate and, until 2020, the Secretary General of the *Institut des Hautes Etudes sur la Justice* (IHEJ). "When my work touches the lives of others, I am like a fish swimming in the sea. I was put on earth for that," she said during our interview just before Christmas in her workshop, where the walls were covered with her drawings, and cabinets contained the fruits of her whole career.

The *Connexion* met her as a new retiree, six months after she had finished covering the trial for the 13 November 2015 Paris terrorist attacks. During the interview she took drawings out of cabinets and pointed at images on the walls as questions about her career unfolded. Her workshop is a visual statement of a reporter convinced that there is humanity in all of us.

Covering the 13 November terrorist attack trial was your final project before retiring. Was it the most sensational, moving, or important trial of your life?

I am often asked this question. There is no such thing as 'most' anything. Klaus Barbie's trial was equally moving because it took 30 years for the survivors to provide testimonies, with all the anger and sadness that time had contained. The biggest difference in the Paris trial

was in the relative closeness in ages of the victims to the accused, and the relatively short timespan between the attack and the trial, hence the extraordinary emotion. But I have spent my whole career navigating these heightened emotions. Every trial is exceptional in terms of the emotions we can absorb. I simply transcribe what I feel.

How do you shoulder what seems to be a burden?
This is another one often asked. Being a court artist is all about transmitting words and emotions from people. There are no limits to what we can draw, or to the emotions we can absorb. I simply transcribe what I feel.

This is an aspect of myself that speaks and expresses itself. I often say that I am the spokeswoman of victims, lawyers and magistrates.

What are your main memories from the 13 November trial?

It was all incredible. Firstly, because of its length, and secondly because of the atmosphere between everyone who attended. There was a feeling of benevolence thanks to the location itself, which had been specifically designed by architects to be peaceful, and due to the fact that the policemen wore a lighter blue than the dark blue uniform they usually wear. There was a sort of a community that built up, an atmosphere that I had never felt before at other trials. Families' testimonies were harrowing, and sometimes lasted a whole day. The hardest moment was during Yolande's testimony, when she spoke about her twin daughters.

[Shows drawing] See this drawing for example. I made it in five minutes. Nothing else is needed to understand what is happening. This is what I do, and from which I take the most pleasure. I drew in five minutes the absolute pain of a lifetime. This is all of my life.

You are said to have struggled drawing Salah Abdeslam, the only surviving terrorist. Why?
He has a complex, terrible and multi-layered personality. His face can change between childlike and hate-filled. Every court artist has had the same problem. He is young, and we all had difficulties not drawing him older than he is.

Do you find yourself adapting to the situation depending on the trial?
[Shows another drawing.] See this one for



Above, Noëlle Herrenschmidt at home in front of some of her works

example. Here I drew the court architecture. I love large drawings and I wanted to capture the scale of the space. And here comes judge Isabelle Pansou, and she starts to speak. I thought it was the only thing that mattered. She had such a vocal presence and power. I stopped everything for her.

This is what is fascinating about this job. You have to go with the flow.

Do you always need text to accompany your drawings?
I could never get to the bottom of a trial without the words of the magistrate or judge to expand on what I draw. *Juger le 13 novembre* is a book that asks people to go the extra mile. I hope it will be useful to young people, because it gives them an insight into the workings of a trial.

You have covered the trials of Maurice Papon, Klaus Barbie and Paul Touvier. Isn't it harder to give humanity to people who have committed inhumane crimes?
I only have to listen and watch. There is no 'give' when you face someone like Barbie for example, who was cold, impetuous, and undaunted. I sat next to him. Then magistrate Pierre Truche stood to ask him: "If your children were to ask you

about what you have done, how would you react?" I drew a 'two-second Barbie', as I like to say. After two seconds, his expression returned to the Barbie the audience had known for ten months. But during those first two seconds, I saw a moved human being, the human being behind the monster. Because Barbie is a monster. Papon, on the other hand, maintained the same expression during the whole eight months of the trial. I do not ask myself questions when I draw. I watch, and listen, with my pen in my hand. Like with Yolande. A trial is like a play. You know bits of the story, you know the order in which the characters appear. But you never know the final act.

Has your view of people changed after covering trials, prisons, hospitals, or the Vatican?
I have learned everything from being in prisons, particularly that literally anyone can fall into it. There is no such thing as 'bad guys' and 'us'. They are not only killers. But also, you do not leave prison the same person you came in as.

I have slept in cells. I always sleep where I report because you cannot understand a location fully if you have not slept there. You hear the sounds, the blanket that scratches. That was in 1997, and you can



probably imagine what it is like nowadays. I have drawn the circle of life in hospitals. I learned to resist power at the Vatican, a very violent power that says no out loud. In my inner self, I thought: yes, I have to get behind closed doors. But it demands considerable energy and diplomacy. People are the same wherever and whoever they are.

How were you able to get so many doors opened by so many different institutions and trades?

My greatest skill is my ignorance. I am not here to be seen, but to pass on information and to transmit emotions. I have always been like that wherever I go.

For my book *Les coulisses de la loi* (The corridors of power) I followed senators for six years by being discrete, dressed in black, and listening to people. Doors opened one by one, slowly. I asked what it is like to be a senator, an MP, what their daily lives are like. Some politicians uncovered touching revelations, the danger of power for example. My books are meant to be educational, to help us understand our institutions. I am a student transcribing what I have learned.

Why watercolour?

Have you seen my paintbox? It is tiny, light, it bothers no one and allows me to talk to people while drawing. The story is that the watercolourist Frédéric Housin looked at my Barbie drawings and said: "And where is the colour?" The very next day, I went out to buy some watercolours.

While preparing for this interview, you told me about an ongoing project with the United States' justice system. I was first asked to visit Chicago's court in 2004, where I witnessed extraordinary violence in a monstrously dirty and segregated environment, with white judges lined up to sentence only black people.

The highlight of the trip was that I was asked to draw women waiting for judgment, in the basement downstairs. It was so dirty, with all these women sat there like they were cattle waiting to be butchered. This is the only time in my life when I drew from memory and not on site.

Years later, former Supreme Court judge Stephen Breyer, who had read *Les coulisses de la loi*, asked me to visit Boston's court. Here, I saw the opposite to Chicago – a marvellous environment dedicated to the people, offering shelter to the homeless and a kindergarten for children.

Now that you are retired, you draw villas for people. Would you accept commissions from our readers to draw their houses?

I only draw now if I am paid very generously. I have reached an age where I have decided to make some money from my art. This is how I want to spend the next ten years of my life. I think I have squared the circle with the justice system and institutions.

Noëlle Herrenschmidt's work is available on her website www.noelle-herrenschmidt.fr

Top: A drawing of the Bataclan, made while covering the trial of the Paris terrorist attack of 13 November; and above, the artist's desk with some of her work