Costa Rica is a small country with four million people and a 500 year history of post-Colombus times, 221 of them under the rule of Spain, the rest as a democratic republic. The exuberant beauty of our land and richness of the forest and coastlines have overshadowed the relatively small and humble built heritage of our cities. A historic process characterized by civil organization and education has left us with a patrimony formed mostly by schools, churches and vernacular architecture. The emphasis placed on the ecological resources of the country made the Costa Ricans give not much value to their architectural structures.

In this frame the Costa Rican branch of ICOMOS was formed in 1983, under the legal structure of an “Asociacion”, which is a non-governmental and non-profit organization,
with professional and cultural goals. According to the regulations in this field, this kind of organization enjoys some benefits as they assist the government and the community, providing an important service. As well, they must comply with a set of regulations about internal organization and the use of the resources. Their funding comes from members’ fees, donations and any other legal source which the organization can find.

**Legal forms of sponsorship: the case of ICOMOS**

In our first years we did not have any other source than the good will and fees of 10 or 15 members who initially formed the group. Money for the basic expenses, like communications and stationary, was provided by the members who were always willing to put up the extra money needed for every activity.

In May 1989 President Oscar Arias signed the decree by which banana producers donated one Colón (the local currency unit) for each banana box exported, to help preserve the national historical heritage. This money was collected by the Banana National Association to be given to ICOMOS Costa Rica. This represented a historical deed from the government and from the banana producers for the conservation of architectural patrimony. This was indeed a novelty because the government did not apply another tax, but created a direct money transfer from the banana producers to an organization of the civil society, i.e. to ICOMOS. Thanks to this decree, an amount of 43,840,000 colones was collected, which is a considerable amount for a resourceless organization such as ours.

However, in March 1990, only 11 months later, the decree was abolished and the money collecting stopped. However the amount collected served as initial investment capital for the organization, which by means of profitable investment and an austere policy duplicated the money in 1996.

The interest of the money injected ICOMOS with new strength and projects. This allowed us to carry out a master plan for the historical center of Limón. This city, located in the Caribbean region, is of great importance because it has the richest multi-ethnic culture of indigenous and immigrant Afro and Asian origin, which is reflected in the architecture and the urban structure.

With these resources in 1996 ICOMOS finally bought an important property of great patrimonial value in the historic center of San José to establish its headquarters. This year we will start the restoration of the building which will permit us to make it a true center of culture and propagation of the heritage.

With the profits of the donations of the banana companies ICOMOS makes a yearly plan of activities in which education, promotion, propagation, restoration and patrimony defense are included. During this year we have worked with school children and young people’s organizations, doing preservation workshops, with the Costa Rican Tourism Board and with State Universities. In the last years ICOMOS has contributed to the restoration of the National Theatre, the finest piece of European style architecture in San José, the excavation of two pre-Columbian sites and hundreds of other preservation activities.

In 1994 ICOMOS was declared an Association of Public Matter by the government. This declaration gives tax benefits for the purchase and import of goods. Up to the present, ICOMOS has not made use of this great advantage, but we believe that in the future it will represent an important income in the realization of projects and works.

Recently, ICOMOS has started to sell professional services by its members. An example of this is the contract signed with the Costa Rican Art Museum for the restoration of its building. This is a very promising activity because it fulfills two functions, one, financing ICOMOS and the other one, preserving the heritage.

Trying to face the reduction of the interest from the initial investment ICOMOS has carried out great efforts to pursue other sources for financing. For example, we are negotiating with the Costa Rican Export Chamber and the Holland government to finance a project for the restoration of an exceptionaly beautiful historical park located in a port where most of our exports are done.

We are also dealing with companies of prefabricated houses for the promotion of traditional styles in different regions around the country.

A private painting enterprise will donate the necessary painting in the restoration of the ICOMOS house with the negotiation of an advertising board, which will give them the credit for the donation.

Although we have to take into account all that I have said, in a country where there is not a strong preservation culture, the efforts and resources of ICOMOS are little for the enormous work we have to continue to do.

**Incentives for preservation**

Since 1995 Costa Rica has new legislation for the protection of the architectural heritage. One of the innovations of this law is the incentive section for institutions from the government and in particular ones that preserve or sponsor the heritage. These incentives motivate the retaking of patrimony from the landowners, inhabitants and community. The previous legal outline promoted the purchase of property by the State, which was extremely expensive. The State did not have the resources to buy them and during this process the landowners preferred to demolish the buildings.

The new law establishes five kinds of incentives:

1) Deduction from income taxes: For donations and investments made for the preservation of patrimony and the improvements that the landowner or inhabitant has made for the sake of the already declared architectural historic structure.

2) Another incentive is the one dealing with deductions which permits exoneration of tax payments on land transferring and on luxurious buildings already declared of historical interest. This deduction also exempts the payment of any official stamp in the paperwork of construction approvals.

3) A third one is the authorization of investments and donations in which public institutions are allowed to make investments addressed to preserve and buy properties of architectural value.

4) A fourth incentive is the one related to fines and legacies. The law establishes that the money collected from fines due to violations to the same law must also be included in the budget of the Ministry of Culture for the preservation of patrimony.
The legal framework for issues of maintenance and restoration of the monumental integrity of Dubrovnik is set by the international and national legal normatives regulating the status of historical monuments and the special status of the historical unity of Dubrovnik.

International regulations

The Republic of Croatia has been applying all the relevant international documents related to cultural monuments, both those that the Republic of Croatia has adopted directly, as well as those that have been taken over through the procedure of succession from the legal system of former Yugoslavia. This includes the international and European conventions and recommendations related to the protection of the cultural heritage (recommendations and conventions of UNESCO, of international non-governmental organizations such as ICCROM, ICOM, ICOMOS, IFLA, etc., recommendations and conventions of the Council of Europe, certain recommendations and resolutions of the European Union). The status of the historical centre of Dubrovnik is fundamentally denoted by its 1979 UNESCO status on the list of world heritage.

Croatian legislation

Croatian legislation comprises mainly the regulations valid for the territory of the Republic of Croatia within the former federation of Yugoslavia which the Republic of Croatia has incorporated into its own system, with minor alterations: the law on protection of cultural monuments, promulgated in 1967, with changes and amendments from 1977, 1986, 1991, 1993 and 1994; the basic law on the protection of monuments of culture from 1971; law on management of institutions of culture passed in 1993; law on restoration of the endangered historical unity of Dubrovnik from 1986, with alterations and amendments from 1989 and 1993; the resolution on the restoration of Croatian cultural heritage from 1992; equally, other regulations that affect this matter only in part (e.g. regulations on local government, territorial dissemination, supervision, construction, etc.). This demonstrates that Croatia is facing a huge job of finalizing the legal status in this field, both formally (adaptation to the legal system of Croatia and the new social system) and in the content, especially in the modernization of the regulations based on the recent achievements in protection, restoration and management of monuments of culture.

Organization of protection and restoration services

Protection service is an expert managing body acting through a system of art conservation departments, themselves organized centrally, i.e. within the Ministry of Culture as a separate unit, headed by the assistant to the minister of culture. Each county has a preservation department headed by an administrator. The Art Conservation Dept. deals with first-degree preservation prerogatives involving restoration, adaptation or any other intervention on a monument and supervises the monuments in its area with the power of administrative measures. The measures are of immediate effect, irrespective of the right of appeal that is to be submitted to the Ministry of Culture as the second-degree instance. Expert work includes the registration of movable and immovable monuments of culture, research and documentation, the restoration of monuments through a system of "protective work" financed by the Republic of Croatia through the Ministry of Culture, and restoration work where a restoration workshop exists.

The Art Conservation Service is financed by the budget of the Ministry of Culture, the same way all state institutions...