DGFiP Foncier innovant: undeclared swimming pools

IMPLEMENTED 2021–2026 · GOVERNMENT AND PUBLIC SERVICES · FRANCE · BAND C · CLAIMED ONLY

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France's tax administration uses AI on public aerial photographs to find swimming pools missing from property tax records. By its own account, a nine-department trial confirmed more than 20,000 new taxable pools and nearly €10 million of extra revenue for communes in 2022.

ABOUT THIS SYNOPSIS

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NOTICE WORDING LAST UPDATED 16 NOVEMBER 2026

AT A GLANCE

AI used: Computer-vision AI models that find pool and building outlines on aerial photographs, matched against tax records.

Implemented: 2021–2026. Grade: band C, Process change, Claimed only.

Headline result, as reported: More than 20,000 pools confirmed and nearly €10 million extra for communes in 2022 in nine departments, by the DGFiP's own account

1 · The case

The facts, as reported by the 5 sources listed at the end. Where a source is silent, the field says "Not reported".

Organisation

Direction générale des Finances publiques (DGFiP), France. French national tax administration. The project helps local authorities collect property tax (taxe foncière) on buildings and pools that are missing from tax records. Canvas block: 4. Operations and process. Also 6. Data and technology, 8. Governance and risk.

Business challenge

The challenge. Property owners must declare new constructions that raise a property's rental value, and swimming pools that cannot be moved without demolition count. Finding undeclared pools by hand is slow. The DGFiP wanted to find them from aerial photographs and tax data, in the interest of fair taxation.

How it was addressed. Under the Foncier innovant project, algorithms developed on open-source building blocks extract the outlines of buildings and pools from public aerial images of the national mapping agency IGN. A computer process then checks whether those items are correctly taxed, using owners' declarations to planning and tax services. A tax agent checks every potential anomaly before the owner is contacted. The DGFiP says Capgemini provided project management and delivery support and Google provided cloud infrastructure and services for developing the models, under public procurement, and that the administration owns the models and their intellectual property. [1] [2] [3] [4] [5]

Who implemented it

Capgemini (Systems integrator): Project management and delivery support, per the DGFiP.
Google (Model or cloud provider): Cloud infrastructure and services used to develop the AI models, per the DGFiP.
In-house (In-house): Owns the models and runs and maintains the system, per its own account.
The IGN supplies the public aerial photographs.

Technology (SEAM pillar E)

SEAM types: T5 Custom / fine-tuned models. Deployment: Mixture. Vendors and products: Capgemini, Google.

Where it was built in: Models run on IGN aerial photographs on a dedicated cloud instance; extracted outlines and coordinates are then matched with cadastral and tax data inside the DGFiP's own secure systems.

What changed

Before: undeclared pools were found without systematic aerial detection. After: pool detection runs across metropolitan departments, repeated on a cycle from June 2024, with building outlines also being added to the cadastral plan after an agent confirms each one. [1] [2] [3] [4] [5]

What it cost

€24 million over 2021 to 2023 for the whole project, including operating and investment spending, training and staff hired for it, as stated by the DGFiP.

What it saved

Revenue, not savings: by the DGFiP's account, nearly €10 million for communes in 2022 from nine departments, and an expected near €40 million in 2023. A March 2024 report gives 140,000 pools detected and €40 million for local authorities. [1] [2] [3] [4] [5]

Governance and control

The DGFiP says an agent verifies every anomaly before any owner is contacted, that only public IGN images are processed on a dedicated public-cloud instance, and that suppliers have no access to tax data. These are the administration's own statements. No audit or regulator finding was found in the sources opened.

S2 · Accountable owner · Claimed
The DGFiP says it owns the algorithmic models and their intellectual property and runs and maintains them itself; no named individual owner is reported. [1]

A1 · Safe use · Claimed
The DGFiP says only public IGN images are processed on a public cloud, on a dedicated secured instance, and that suppliers cannot access tax data. [1]

A2 · Human in the loop · Claimed
The DGFiP says an agent checks every potential anomaly before an owner is contacted; the portal says the cadastral plan is updated only after an agent confirms each new item. [1] [2]

A3 · Monitoring and assurance · Claimed
The DGFiP reports that more than 94% of contacted owners confirmed their pool was taxable; Futura-Sciences reports error rates of 30% and 80% in some areas, citing BFM TV. [1] [3]

A4 · Vendor AI · Claimed
The DGFiP says Capgemini and Google work under public procurement markets and only while the solutions are built. [1]

A5 · Agent controls · Not reported
No agents described.

A6 · Standards and regulation · Not reported
No regulator or audit review of the system was found in the sources opened.

What worked, what did not, what is unproven

WORKED

– Trial in nine departments confirmed more than 20,000 pools, and more than 94% of contacted owners confirmed that their pool was taxable, per the DGFiP.

– The DGFiP reports the project paid back in its first year of deployment.

– The first pass across metropolitan France, excluding Paris and overseas departments, found 150,000 untaxed taxable pools, per the DGFiP-run portal for local authorities.

DID NOT

– Futura-Sciences, citing BFM TV, reports that 30% of pools detected in the Bouches-du-Rhône did not fall within the procedure, and that the error rate reached 80% on isolated buildings in another department.

– The totals reported for national detection differ between sources (140,000 and 150,000).

UNPROVEN

– Current error rate and false-detection rate across France: Not reported by the DGFiP in the sources opened.

– Independent audit of the revenue figures: none found.

– Revenue from garden sheds and verandas: Not reported.

Timeline

2021 Foncier innovant trial begins in nine departments; the project's stated cost period is 2021 to 2023 [1]

Mar 2024 Annual anti-fraud report cited as giving 140,000 pools detected and €40 million for local authorities [4]

Jun 2024 Project enters an industrialisation phase, with detection repeated on a three-yearly cycle of IGN photographs and new uses such as isolated buildings [2]

Nov 2026 Reports of AI checks being extended to undeclared garden sheds; building detection reported in about 30 departments [5]

2 · Grade and SEAM assessment

MarLuc's opinion, made on the evidence above. How cases are graded: marluc.co.uk/case-studies/how-we-rate

Level of change and impact

Claimed: Not applicable. Grade: C, Process change. Proof: Claimed only. Level of change: Process change.

Process change (Level 2, band C). Detection and checking were redesigned around an AI step, with an agent confirming each case, and the DGFiP reports cost and revenue figures. It is a task inside one tax process, and the evidence is the administration's own.

The SEAM view and lessons learnt

The model finds candidates and a person decides. That split is what lets the administration contact owners and tax them. The reported error rates make the human check essential, not optional. For any large organisation, the transferable point is to measure false detections as well as hits, since the revenue figure depends on them.

1. Keep a named agent check between detection and any contact with the public.
2. Publish false-detection rates next to the totals.
3. Keep ownership of the models and the data when suppliers build them.

Evidence

Score 2 of 4. Official, self-reported: results published by the DGFiP and a ministry portal, with press reports on later totals and errors. No independent audit found.

Evaluation method. Official administration results with no independent check: the DGFiP's 2022 trial results, a ministry portal description, and press reports. Error-rate figures come from press reporting of a television report.

Sources disagree. National totals differ: the March 2024 report cites 140,000 pools detected and €40 million, while the DGFiP-run portal gives 150,000 untaxed taxable pools from the first national pass. The portal's count is of untaxed taxable pools, the press report's of pools detected, and the periods may differ.

Status. Running nationally; first national pass complete, industrialisation phase from June 2024,

3 · Original sources

Read these in full. To challenge a fact or a grade, use the contact form at marluc.co.uk or the link on https://marluc.co.uk/case-studies/dgfip-foncier-innovant-undeclared-swimming-pools

[1] Direction générale des Finances publiques: L'intelligence artificielle au service de la lutte contre la fraude, bilan de l'expérimentation « Foncier innovant » (2022 press kit)
https://www.impots.gouv.fr/sites/default/files/media/2_actu/home/2022/dp_foncier_innovant.pdf

[2] Collectivités locales (Ministry of Economy and Finance portal): Le Foncier innovant
https://www.collectivites-locales.gouv.fr/competences/le-foncier-innovant

[3] Futura-Sciences: Le fisc part à la chasse aux piscines et bientôt aux vérandas et abris de jardin grâce à l'intelligence artificielle (30 August 2022)
https://www.futura-sciences.com/tech/actualites/google-maps-fisc-va-utiliser-google-debusquer-piscines-non-declarees-92980/

[4] MoneyVox: 140 000 piscines non déclarées repérées par le fisc grâce à l'IA (20 March 2024)
https://www.moneyvox.fr/impot/actualites/96989/impots-sur-immobilier-140-000-piscines-non-declarees-reperees-par-le-fisc-grace-a-ia

[5] Connexion France: France expands AI aerial checks to spot undeclared garden sheds (November 2026)
https://www.connexionfrance.com/practical/france-expands-ai-aerial-checks-to-spot-undeclared-garden-sheds/827442

Direction générale des Finances publiques (DGFiP), France website: https://www.impots.gouv.fr

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