

Arts and Heritage Levy

Endorsed by Council:

Policy purpose

The Arts and Heritage Levy Policy (the Policy) outlines the administrative principles that provide direction for allocation of the Arts and Heritage Levy (the Levy) revenue towards endorsed projects and programs in an effective, open and accountable way.

The primary purpose of this Policy is to direct investment towards both arts and cultural heritage projects that respond to the region's emerging and most critical challenges, in line with the endorsed goals and strategies within the:

- Sunshine Coast Heritage Plan 2021-2031, and
- Sunshine Coast Creative Arts Plan 2023-2038.

This Levy will be set aside specifically for facilities, programs, projects and activities concerned with the preservation and promotion of the region's history and cultural heritage, the development and promotion of a sustainable arts ecology, and to trigger the support of other government and non-government partners.

Policy scope

The Policy applies to all programs, projects, activities or incentives that are directly or indirectly funded or supported, wholly or partly, by the Arts and Heritage Levy.

The scope of this Policy is to provide direction for funding initiatives that complement the core business captured by the organisation's endorsed Sunshine Coast Heritage Plan 2021-2031 and the Sunshine Coast Creative Arts Plan 2023-2038.

Council will review the amount of the Levy as part of adopting its annual revenue statement and the annual Arts Program and Heritage Program to be supported by the Levy as part of adopting its annual financial budget, to ensure it aligns with this Policy.

Policy statement

Council demonstrates its commitment to supporting arts and cultural heritage outcomes through the collection of the Levy, recognising the important role that both sectors and industries play in shaping and influencing our sense of community, belonging, cultural vitality and identity in a time of unprecedented growth and change.

It is the intention of Council that the Levy will be used to:

1. Document, research, conserve, protect, promote and provide access to those tangible and intangible items, places, facilities and events that define the stories, history and values of the people, communities and culture of the Sunshine Coast.

2. Develop local artists and local content, grow local participation and audiences, and embed art and creativity into the identity and experience of the Sunshine Coast.

Council will provide transparent and equitable processes in the management and administration of the Levy. All requests for support, information and access to funds will be managed through a consistent process in accordance with both the 10 -year Sunshine Coast Heritage Plan 2021-2031 and the 15-year Sunshine Coast Creative Arts Plan 2023-2038, and any other associated Council strategies, priorities and guidelines.

Principles

The Policy is guided by the following principles:

1. Effective, open and accountable program delivery.
2. Best practice conservation and innovative solutions to protect, conserve and share the Sunshine Coast's cultural heritage.
3. Best practice and creative solutions to support, develop and showcase the Sunshine Coast's vibrant arts sector.
4. Strong working partnerships with the First Nations Peoples of the Sunshine Coast, the heritage industry and networks, the arts sector and networks, the community, and government stakeholders.

Levy Outcomes

Specifically, the Levy will be used to achieve the key heritage outcome areas and goals, identified in the:

Sunshine Coast Heritage Plan 2021-2031:

1. Knowledge: Heritage, its value and significance to the Sunshine Coast community, is comprehensively identified, researched, recorded and shared.
2. Conservation: Best practice conservation management and innovative solutions protect and conserve the Sunshine Coast's natural and cultural heritage for current and future generations.
3. Support: Provide opportunities to stimulate understanding, activation and appreciation of the region's cultural heritage.
4. Communication: Increased visibility of heritage to strengthen community identity, resilience, and awareness of Sunshine Coast's cultural heritage.
5. Advocacy: Key decision makers have an increased awareness and appreciation of the region's diverse heritage.

and

Sunshine Coast Creative Arts Plan 2023-2038:

1. Empower First Nations: First Nations creativity and contemporary cultural expression is celebrated, emboldened and self-determined.
2. Build capacity: the region's creative artists and sector are professional, skilled and connected.
3. Strengthen engagement: arts audiences grow through genuine participation and a diverse range of meaningful and tailored experiences.

4. Boost infrastructure: dynamic places and innovative approaches enable artists and audiences to connect, create and share.
5. Cultivate identity: our reputation as a creative region attracts attention, talent and investment.

Policy application

Revenue collected from the Levy will be allocated for activities as described in the annual:

1. Heritage Levy Program, which will be developed in alignment with the Sunshine Coast Council Heritage Plan 2021-2031, associated cultural heritage priorities and strategies, and
2. Arts Levy Program, which will be developed in alignment with the Sunshine Coast Creative Arts Plan 2023-2038, associated arts priorities and strategies.

The program of activities will be provided for Council's consideration and endorsement during annual budget preparations.

The Levy may be used for leveraging grants and partnership opportunities from the state and federal governments and other agencies, provided there is no impediment to achieving the agreed outcomes of Levy funding.

Financial management of Levy revenue must be in accordance with relevant legislation and Council policies, plans and strategies.

Management of Arts and Heritage Levy revenue allocations and program

All revenue including any revenue raised through approved Levy business activities is to be held separately from Council's general revenue and shall not at any time be available for expenditure as general revenue.

Annually, the levy will collect \$20 per rateable property. Of this levy amount:

1. \$10 per rateable property will be allocated to the annual priorities outlined in the endorsed Sunshine Coast Heritage Plan 2021-2031 and will include:
 - a. Eighteen per cent (18%) of this proportion of the Levy, or as determined annually by Council, to be allocated to a "Facility Development Fund" to deliver infrastructure improvements to Council's museums, in line with the Capital Works Program, Facility Development Asset Management Plans, or other identified priorities.
 - b. A further six per cent (6%) of this proportion of the Levy, or as determined annually by Council, to be set aside to the established "Built Heritage Conservation Fund" to undertake ongoing maintenance of Council owned or managed State or Locally listed heritage properties including those that are leased by community groups or associations. The maintenance costs will be in line with maintenance and conservation plans.
 - c. The Heritage Levy Futures Fund will be placed on hold for 2026-27, with the balance to remain restricted, subject to annual review.
 - d. Any unspent funds from the annual Heritage Levy program at the end of the financial year to be allocated to a restricted "Facility Development Fund".
2. \$10 per rateable property of the levy will be allocated to the annual priorities outlined in the endorsed Sunshine Coast Creative Arts Plan 2023-2038 and will include:

- a. \$1 per rateable property of this proportion of the Levy, will be set aside to the established "Cultural Olympiad Futures Fund" to help deliver a world-class cultural offer that will showcase the region during the lead up to, and beyond, the Olympic and Paralympic Games Brisbane 2032.
- b. Any unspent funds from the annual Arts Levy program at the end of the financial year will be allocated to the restricted "Cultural Olympiad Fund".

Both programs will be endorsed by Council as part of the annual budget adoption process. An Appendices to the Sunshine Coast Council Annual Report will be developed, outlining how the Arts and Heritage Levy has achieved the outcomes of the Sunshine Coast Creative Arts Plan 2023-2038 and the Sunshine Coast Heritage Plan 2021-2031, for Council information.

At the end of each financial year, unspent and unrestricted levy funds may be available for expenditure in the following financial year or moved to one or more of the six restricted funds to achieve outcomes as outlined in Council's adopted Sunshine Coast Heritage Plan 2021-2031 or Sunshine Coast Creative Arts Plan 2028-2038.

Policies, plans, strategies, legislation and legal frameworks, and the principles of the Burra Charter, First Peoples: A Roadmap for Enhancing Indigenous Engagement in Museums and Galleries, and National Standards for Australian Museums and Galleries, should be considered in all relevant applications of this policy.

Raising additional revenue

Where approved by Council or the Chief Executive Officer as appropriate, revenue may be raised through the following business activities of the Levy:

1. Other investment funds set up for direct benefit and management of Levy monies including borrowings, sinking funds and possibly carry-over funds (where approved by Council)
2. Charging public and private individuals and organisations for goods and services rendered through programs and activities conducted under the Levy
3. Offering opportunities for ratepayers and other interested entities to donate additional funds into a Levy trust for future investment in protection of the region's cultural heritage values.

Policy review

This Policy will be reviewed annually as part of Council's annual budget process.

Roles and responsibilities

Role	Responsibility
Council	Endorsement authority for setting this policy and for all material changes to this policy. Able to endorse non-material changes.
Chief Executive Officer (CEO)	Approval authority for any non-material change to this policy.

Executive Leadership Team (ELT)	Provides advice to the CEO and/or Council on setting this policy and all proposed changes to this policy. Provides feedback to the policy sponsor and policy holder regarding the scope of approaching reviews.
Group Executive (GE), Community Strengthening	Policy sponsor. Approval authority for any minor non-material changes to this policy.
Manager, Arts, Heritage and Libraries	Policy holder.
Coordinator Cultural Heritage Services; Coordinator Creative Arts and Events	Leads this policy’s development, including communication, implementation, review and reporting.

Measurements of success

The key measurements for success of the Arts and Heritage Levy will be the successful implementation of the Levy funded programs delivered annually to deliver the actions identified in the Sunshine Coast Heritage Plan 2021-2031 and the Sunshine Coast Creative Arts Pan 2023-2038, including the associated Key Performance Indicators which are outlined in both Plans.

Definitions

Refer to Council’s Policy Framework for definitions of common terms. The following contains definitions for terms specific to this policy. For otherwise undefined terms, the plain English meaning informs interpretation.

Term	Definition
Art and Heritage Collections	Includes all Art, Public Art, and Cultural Heritage collections owned and managed by the Sunshine Coast Council.
Built heritage	Buildings or structures and their environments valued by a community because of their historic, scientific, aesthetic, social or architectural significance to that community and which, because of their heritage significance, may appear on the Register of the National Estate, the register of the National Trust of Australia and/or state, territory or local government heritage registers.
Cultural facilities/venues/galleries	Spaces, facilities and infrastructure that are focal points for community to develop cohesion, cultural identity and a sense of place.
Cultural heritage	The preservation of culture through the collection, protection and management of valued objects, places, history and ideas that represent ways of life of particular groups of people, both indigenous and non-indigenous, connected with a particular place.

Culture	The identity and values that a community develops over time which defines them as a distinctive group and which are to be remembered, celebrated and preserved for future generations.
Indigenous	Persons of Aboriginal or Torres Strait Islander descent who identify as an Aboriginal or Torres Strait Islander and who are accepted as such by the community in which they live.
Intangible cultural heritage	Knowledge, traditions, rituals, skills, stories and histories associated with a particular community and place, created over time and transmitted (in most cases orally) from generation to generation within that community and which contribute to a sense of a community identity and continuity.
Movable cultural heritage	Objects and artefacts, whether artistic, technological or natural, that people create or collect because they are considered to be an important part of a community’s cultural heritage. Such objects and artefacts are usually housed and preserved in museums, galleries, libraries, archives or keeping places.
Natural heritage	Areas used for outdoor recreation such as national or state parks or reserves, and other natural areas on the Register of the National Estate or similar state or territory registers.
Public Art	May comprise of standalone artworks or may be incorporated into buildings, infrastructure, or open space. Public art can be permanent or temporary, external or internal to any building or place, or integrated into functional infrastructure. It can be, visual, acoustic, interactive, craft or design.

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Appendix

Policy information					
Title	Strategic Policy – Arts and Heritage Levy				
Purpose	The Arts and Heritage Levy Policy (the Policy) outlines the administrative principles that provide direction for allocation of the Arts and Heritage Levy (the Levy) revenue towards endorsed projects and programs in an effective, open and accountable way.				
Document number					
Corporate Plan reference	<table border="1"> <tr> <td>Goal Pathway</td> <td>A strong community</td> </tr> <tr> <td>Service Output</td> <td>In all our communities, people are included, treated with respect and opportunities are available to all Community and Cultural Development and Partnership</td> </tr> </table>	Goal Pathway	A strong community	Service Output	In all our communities, people are included, treated with respect and opportunities are available to all Community and Cultural Development and Partnership
Goal Pathway	A strong community				
Service Output	In all our communities, people are included, treated with respect and opportunities are available to all Community and Cultural Development and Partnership				
Category	Statutory				
Subcategory	Financial				
Approved					
Approval date					
Effective date					
Review schedule	A full review must be undertaken within every four years, and reviewed policy document must be provided to highest level approval authority for endorsement. Reviews may occur more regularly as required, having regard to a policy risk assessment.				
Last review	2026				
Next review	2027				
Policy holder	The Manager responsible for this policy is: Manager, Arts, Heritage and Libraries				
Approval authority	<p>Council has authority to endorse material changes.</p> <p>CEO has approval authority for any non-material change to the policy.</p> <p>Relevant Group Executive has authority to approve minor non-material changes.</p>				
Related documents					

<p>Legislation</p>	<p>Federal:</p> <ul style="list-style-type: none"> • The Australia ICOMOS Charter for Places of Cultural Significance, The Burra Charter (2013) • <i>Aboriginal and Torres Strait Islander Heritage Protection Act 1984</i> • <i>Copyright Amendment (Moral Rights) Act 2000</i> • <i>Disability Discrimination Act 1992</i> • <i>Environment Protection and Biodiversity Conservation Act 1999</i> <p>State:</p> <ul style="list-style-type: none"> • <i>Aboriginal Cultural Heritage Act 2003</i> • <i>Environmental Protection Act 1994</i> • <i>Libraries and Archives Act 1988</i> • <i>Local Government Act 2009</i> • <i>National Trust of Queensland Act 1963</i> • <i>Queensland Art Gallery Act 1987</i> • <i>Queensland Heritage Act 1992</i> • <i>Queensland Planning Provisions 2009</i> • <i>Sustainable Planning Act 2009</i> • <i>SEQ Regional Plan (Shaping SEQ) 2017</i> • <i>Torres Strait Islander Cultural Heritage Act 2003</i> • <i>Tourism and Events Queensland Act 2012</i>
<p>Policy</p>	<p>Federal:</p> <ul style="list-style-type: none"> • <i>Revive 2023 (Australia's five-year Cultural Policy)</i> <p>State:</p> <ul style="list-style-type: none"> • <i>Creative Together 2020 – 2030</i> • <i>Grow 2022 – 2026</i> • <i>Towards Tourism 2032</i> <p>Local:</p> <ul style="list-style-type: none"> • <i>Sunshine Coast Heritage Plan 2021-2031</i> • <i>Sunshine Coast Creative Arts Plan 2023-2038</i> • <i>Sunshine Coast Council Corporate Plan 2024-2028</i> • <i>Environment and Liveability Strategy 2017</i>

Operational documents	<p>Federal:</p> <ul style="list-style-type: none"> • <i>Australian Best Practice Guide to Collecting Cultural Material 2015</i> <p>Local:</p> <ul style="list-style-type: none"> • <i>Sunshine Coast Regional Arts Infrastructure Framework 2019</i> • <i>Arts and Heritage Levy annual Council endorsed programs</i>
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Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Create new			24 June 2010
2.0	Corporate Structure changes	Amended to align with amended corporate structure and update strategic framework. Non-material changes.		February 2014
2.01	Review of all policies	Amendments following policy review Feb 2015. Non-Material changes		March 2015
3.0	Annual review	Reviewed and updated. Adopted by Council Special Meeting June 2016	9 June 2016, SM16/7	9 June 2016
3.1	Organisational Structure changes	Updated as per new Organisational Structure. Non-material changes		22 November 2017
3.2	Corporate Plan 2018-2022 - updated	Updated to align with Corporate Plan 2018-2022 references and updated references to policies and legislation. Non- material changes		7 February 2019
4.0	Annual review	Reviewed and updated to include new Built Heritage Conservation Fund	22 August 2019, OM19/122	22 August 2019

5.0	Updated to align to newly endorsed (reviewed) Sunshine Coast Heritage Plan 2021-2031	references, policies and legislation updated, discontinuation of Sunshine Coast Heritage Reference Group. Non-Material changes		22 February 2021
6.0	Levy increased and policy expanded.	Reviewed and expanded to provide a revenue source to achieve the outcomes of the SC Arts Plan 2018-2038.	23 June 2022, Council Special Meeting	23 June 2022
7.0	Annual review and updated to reflect levy increase for 23/24	Reviewed and updated to reflect levy increase for 23/24	22 June 23, Council Special Meeting (Budget Adoption)	22 June 2023
8.0	Reviewed and updated to reflect levy increase and policy changes.	Changes reflect: <ul style="list-style-type: none"> - the reviewed (and endorsed) Sunshine Coast Creative Arts Plan 2023-2038 - - Levy increase for 24/25 Introduction of new restricted fund – Cultural Olympiad Futures Fund 	Council SM24/04	20 June 2024
9.0	Reviewed and updated to reflect percentage and policy changes	Changes to funding amounts, percentages, and associated policy; addition of "Facility Development Fund" for 2026-2027; broadening of scope of Built Heritage Conservation Fund; revised direction for unspent funds	TBC	TBC