



Strategic policy	
<b>HERITAGE LEVY</b>	
Corporate Plan reference:	<b>A Strong community</b> <i>In all our communities, people are included, treated with respect and opportunities are available to all</i> <ul style="list-style-type: none"><li><del>A shared future where culture, heritage and diversity are valued and embraced.</del></li><li><u>A shared future that embraces culture, heritage, diversity.</u></li></ul>
Endorsed by Council on:	<u>June 2016 August 2019</u>
Manager responsible for policy:	Manager Arts, Heritage and Libraries, Economic and Community Development

### Policy purpose

The purpose of the Heritage Levy Policy (the Policy) is to outline cultural heritage and administrative principles that provide direction for allocation of the Heritage Levy (the Levy) revenue towards endorsed projects and programs in an effective, open and accountable way.

Specific policy objectives are drawn from:

- the Corporate Plan vision for the region:

**to be Australia's most sustainable region. Healthy. Smart. Creative. — healthy, smar, creative**

- the Sunshine Coast Heritage Plan 2015-2020: **our heritage is our gift for the future.**

The primary purpose of this Policy is to direct investment towards cultural heritage projects that protect and respond to the region's emerging and most critical heritage challenges, in line with the endorsed Sunshine Coast Heritage Plan 2015-2020.

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 and to trigger other government and non-government support and partners.

### Policy outcome

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

Specifically, the Levy will be used to achieve the five key heritage outcome areas, as identified in the Sunshine Coast Heritage Plan 2015-2020:

1. Knowledge: comprehensively research, understand, identify, record and share the region's heritage
2. Conservation: protect and conserve the region's natural and cultural heritage for future generations
3. Support: stimulate pride in and growth of the heritage via programs, events, training, financial assistance, incentives and specialist advice
4. Communication: raise the profile of and demand for heritage through cultural activities, exhibitions, creative expression, education, partnership and community development
5. Advocacy: work with key stakeholders to increase the awareness and appreciation of the region's diverse heritage.

### 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 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 2015-2020.

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

### Policy statement

Council demonstrates its commitment to supporting cultural heritage through the collection of the Levy, recognising the important role that heritage plays in building social capital. The resources generated from the Levy will encourage greater knowledge, protection, awareness, advocacy and celebration of cultural heritage within the Sunshine Coast given the increasing impacts of growth on cultural sites, places, knowledge and artefacts.

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 the five year Sunshine Coast Heritage Plan 2015-2020 and any other associated Council strategies, priorities and guidelines.

### Guiding principles

The Policy is guided by the following principles:

- Effective, open and accountable program delivery
- Best practice conservation and innovative solutions to protect, conserve and share the Sunshine Coast's cultural heritage
- Strong working partnerships with the endorsed Sunshine Coast Heritage Reference Group (SCHR), the heritage industry and networks, the community, and government stakeholders.

### Allocation of Heritage Levy funding to the Heritage Levy Program

Revenue collected from the Levy will be allocated for activities as described in the annual Heritage Levy Program, which will be developed in alignment with the Sunshine Coast Council Heritage

Plan 2015-2020, associated cultural heritage priorities and strategies, and in consultation with SCHRG for Council's consideration and endorsement during annual budget preparations.

**Management of 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.

The amount of revenue allocated will be determined based on annual priorities outlined in the Sunshine Coast Heritage Plan 2015-2020 and will be endorsed by Council as part of adopting its annual budget.

A percentage of the Levy, as determined annually by Council, will be set aside to create an ongoing "Heritage Levy Futures Fund" to deliver infrastructure outcomes as outlined in the endorsed Sunshine Coast Heritage Plan 2015-2020 – implementation plan.

A further four percent (4%) of the levy, as determined annually by Council, will be set aside to create an ongoing "Built Heritage Conservation Fund" to undertake ongoing maintenance of Council owned or managed State of Locally listed heritage properties that are leased by community groups or associations. The maintenance costs will be in line with maintenance and conservation plans.

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 either one of the two restricted funds to achieve infrastructure outcomes the "Heritage Levy Futures Fund" for infrastructure projects Planned for in future years as outlined in Council's adopted Sunshine Coast Heritage Plan 2015-2020.

The Levy can 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.

The principles of the Burra Charter should be considered in all applications of this policy.

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

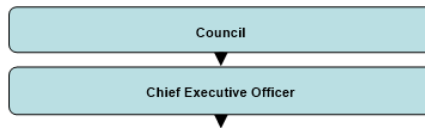
**Raising additional revenue**

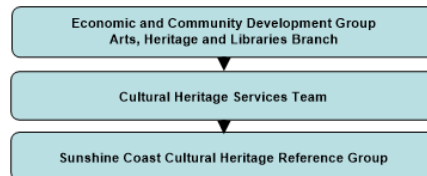
Where approved by Council or the Chief Executive Officer as appropriate, revenue may be raised through the following business activities of the Levy:

- 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)
- Charging public and private individuals and organisations for goods and services rendered through programs and activities conducted under the Levy
- 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.

**Roles and responsibilities**

The following diagram identifies areas with responsibility for implementing the Policy.





### Council

- acts as owner/ trustee and steward for the region's significant cultural heritage assets
- sets corporate vision through its corporate plan and related strategies
- approves and reviews heritage management plans and
- ensures appropriate resources and funding for heritage management activities are made available.

### Arts, Heritage and Libraries Branch – Cultural Heritage Services Team

The Cultural Heritage Services Team within the Arts, Heritage and Libraries Branch will manage and facilitate the Levy. This includes:

- developing and delivering an annual Heritage Levy Program that aligns with the five-year Sunshine Coast Heritage Plan 2015-2020
- partnering with community museums, community and private collections, government and corporate agencies to deliver a range of initiatives that preserve and promote the unique cultural heritage of the Sunshine Coast and
- working as part of Integrated Teams to plan and deliver significant community and capital projects.

### Sunshine Coast Heritage Reference Group

The external Sunshine Coast Heritage Reference Group members:

- attend scheduled meetings of Sunshine Coast Heritage Reference Group
- provide expert advice on areas of cultural heritage that will be strengthened by their personal qualifications and experience
- identify opportunities for partnerships and additional resources to improve the level of cultural heritage activities and community cultural development in the Sunshine Coast region and
- provide comment and suggestions on behalf of the heritage industry on the delivery of the Sunshine Coast Heritage Plan 2015-2020 and the development of the annual Heritage Levy Program for consideration of Council.

### Measurement of success

The key measurements for success of the Heritage Levy will be the successful implementation of the Levy funded actions identified in the Sunshine Coast Heritage Plan 2015-2020, including the associated Key Performance Indicators outlined in the Plan.

## Definitions

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	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.

## Related policies and legislation

*The Burra Charter: The Australia ICOMOS Charter for Places of Cultural Significance 2013*

### Local Government

- ~~Access and Inclusion Plan 2011 – 2016~~
- ~~Sunshine Coast Heritage Plan 2015-2020~~
- ~~Sunshine Coast Arts Plan 2018 – 2038~~
- ~~Biodiversity Strategy 2010 – 2020~~ ~~Environment and Liveability Strategy 2017~~
- ~~Community Engagement Policy 2009~~
- ~~Community Events and Celebrations Strategy 2010~~
- ~~Sunshine Coast Council Corporate Plan 2019<sup>8</sup> – 2023<sup>2</sup>~~
- ~~Cultural Development Policy 2012~~
- ~~Events Policy 2010~~
- ~~Regional Economic Development Strategy 2013-2033~~
- ~~Memorials and Plaques Policy 2010~~
- ~~Open Space Strategy 2011~~

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- ~~Placemaking Charter 2012~~
- ~~Wellbeing Charter 2010~~
- ~~Youth Action Plan 2018-2024~~
- Sunshine Coast Planning Scheme 2014

**Queensland Government**

- Aboriginal Cultural Heritage Act 2003
- Environmental Protection Act 1994 Libraries and Archives Act 1988
- Local Government Act 2009
- National Trust of Queensland Act 1963
- Queensland Art Gallery Act 1987
- Queensland Heritage Act 1992
- Queensland Planning Provisions 2009
- Sustainable Planning Act 2009
- SEQ Regional Plan (Shaping SEQ)2017
- Torres Strait Islander Cultural Heritage Act 2003
- Tourism and Events Queensland Act 2012

**Australian Government**

- Aboriginal and Torres Strait Islander Heritage Protection Act 1984
- Disability Discrimination Act 1992
- Environment Protection and Biodiversity Conservation Act 1999

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Create new			24 June 2010
2.0	Amended to align with amended corporate structure and update strategic framework. Non-material changes.			February 2014
2.01	Draft amendments following policy review Feb 2015			March 2015
3.0	Reviewed and updated. Adopted by Council Special Meeting June 2016		9 June 2016 <b>SM16/7</b>	9 June 2016
3.1	Updated as per new Organisational Structure			22/11/2017
3.2	Updated to align with Corporate Plan 2018-2022 references and updated policies and legislation		AH and L Branch Manager	7 February 2019
<b>4.0</b>	<b>Reviewed and updated to include new Built Heritage Conservation Fund</b>		<b>Council OM August 2019</b>	<b>22 August 2019</b>

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