



Strategic policy

STRATEGIC POLICY

HERITAGE LEVY

Corporate Plan reference:	2. A strong community 2.3 Culture, heritage and diversity are valued and embraced 5. A public sector leader 5.1 Robust and transparent decision making
Endorsed by Council on:	24 June 2010 , June 2016
Manager responsible for policy:	Community Services Department – Community Relations Branch

Policy purpose

The purpose of this policy is to outline cultural heritage and administrative principles that provide direction for allocation of the Heritage Levy (HL) 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 - vibrant, green, diverse.

- [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, [rehabilitate](#), [restore](#), 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.

~~The levy will also be used to maximise partnerships with a range of stakeholders from the community, native title holders, corporate and government agencies.~~

~~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

As at 22 April 2010, the rate for the HL was set at \$5 per rateable property per annum.

Council will review the amount of the HL each year as part of adopting its annual revenue statement.

This policy applies to all programs, projects, activities or incentives that are directly or indirectly funded or supported, wholly or partly, by the Heritage Levy.HL.

The scope of this Policy is to provide direction for funding initiatives that complement the core business captured by the organisation's cultural heritage programs and strategies endorsed Heritage Plan.

Council will review the amount of the Heritage 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 the Policy.

Policy statement

Council demonstrates its commitment to supporting cultural heritage through the collection of a heritage 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 heritage 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 and any other associated council strategies, priorities and guidelines.

Guiding principles

This 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 (SCHRG), the heritage industry and networks, the community, and government stakeholders.

- ~~1. Promotion of heritage values and strategies across the region~~
- ~~2. Implementation of heritage programs and projects across the region~~
- ~~3. Recording and preserving the history of the region including its oral and social history~~
- ~~4. Establishing partnerships that have the capacity to enhance the preservation of heritage facilities and resources~~
- ~~5. Identification, recording, protection and restoration of cultural heritage including Aboriginal heritage, landscape heritage, historical heritage and collections.~~

Allocation of Heritage Levy funding to the Heritage Levy Program

Revenue collected from the Heritage 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.

~~Council's cultural heritage programs and strategies.~~

Management of Heritage Levy revenue allocations and program

- ~~All revenue including any revenue raised through approved Heritage 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. The amount of revenue allocated as part of the five year program will be determined based on an assessment of annual priorities and emerging needs 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 Futures Fund" to deliver infrastructure outcomes as outlined in the endorsed Sunshine Coast Heritage Plan 2015-2025 – implementation plan.

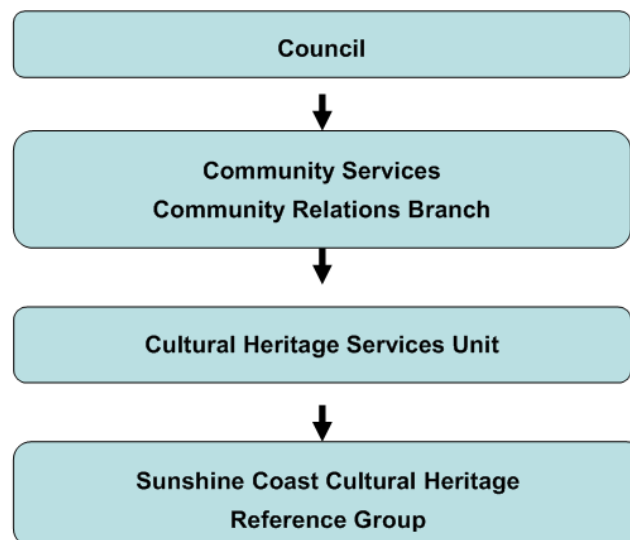
- At the end of each financial year unspent funds may be available for expenditure in the following financial year or moved to the "Heritage Futures Fund" quarantined for infrastructure projects planned in future years as outlined in Council's adopted cultural heritage plan_s and strategies.
- The Heritage 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 Heritage Levy revenue must be in accordance with relevant legislation and Council policies, plans and strategies.

Raising Additional Revenue

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

- Other investment funds set up for direct benefit and management of Heritage 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 HL.
- Offering opportunities for rate payers and other interested entities to donate additional funds into an HL trust for future investment in protection of the region's cultural heritage values.

Roles and responsibilities



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.

Community Relations Branch - Cultural Heritage Services Unit:

The Cultural Heritage Services Unit, Community Relations Branch will manage and facilitate the levy. This will include:

- ~~develop and deliver and annual Heritage Levy Program that aligns with the five year Sunshine Coast Heritage Plan. activities and programs to improve awareness and involvement;~~
- partner 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;
- work as part of Integrated Teams to plan and deliver significant community and capital projects;
- ~~develop a priority for projects, programs and activities for a five year period~~
- ~~align the five year levy program with Council endorsed Cultural Heritage plans, programs and strategies.~~

Sunshine Coast Cultural Heritage Reference Group:

The External Reference Group members:

- attend scheduled meetings of the External 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;
- ~~provide comment and suggestions on 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 collection and analysis of community feedback and requests and the development and implementation of the cultural heritage strategy;~~

~~Provide advice to the Cultural Heritage Services Unit in their deliberations identifying priorities for the allocation of revenue generated through a heritage levy 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.:

- ~~protection of significant items, places and facilities of heritage value through conservation, rehabilitation, restoration, and maintenance;~~
- ~~maximised partnerships with a range of stakeholders, community based and government;~~
- ~~documentation and promotion of those items, places, facilities and events that define the stories, history and values of the communities of the Sunshine Coast Region.~~

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 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.
Cultural facilities/venues	Spaces, facilities and infrastructure that are focal points for community to develop cohesion, cultural identity and a sense of 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

- *Corporate Plan 2009-2014*
- *Placemaking Policy and Charter 2012*
- *Public Art Policy 2011*
- *Events Policy 2010*
- *Community Engagement Policy 2009*
- *Memorials and Plaques Policy 2009*
- *Social Infrastructure Strategy 2011*
- *Open Space Strategy 2011*
- *Access and Inclusion Plan 2011*
- *Reconciliation Action Plan 2011*
- *Positive Ageing Strategy 2011*
- *Community Events and Celebrations Strategy 2010*
- *Youth Strategy 2010*
- *Economic Development Strategy 2010*
- *Biodiversity Strategy 2010*
- *Wellbeing Charter 2010*
- *Cultural Development Policy 2012*
- *Draft Sunshine Coast Planning Scheme 2012*
- *Maroochy Plan*
- *Caloundra Plan*

Queensland Government

- *Local Government Act 2009*
- *Sustainable Planning Act 2009*
- *SEQ Regional Plan 2009-2013*
- *National Trust of Queensland Act 1963*
- *Queensland Planning Provisions 2009*

- *Aboriginal Cultural Heritage Act 2003*
- *Torres Strait Islander Cultural Heritage Act 2003*
- *Environmental Protection Act 1994*
- *Queensland Heritage Act 1992*
- *Libraries Act 1988*
- *Queensland Art Gallery Act 1987*
- *Tourism Queensland Act 1979*

Australian Government

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

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