



Council Policy HERITAGE LEVY POLICY

Corporate Plan Reference:	Looking after community assets
Endorsed by Council:	21 June 2018
Policy Author:	Manager, Libraries & Galleries

POLICY PURPOSE

The purpose of the Heritage Levy (“the Levy”) is to raise funds to preserve and promote the history and heritage of Noosa Shire. This policy outlines the heritage and administrative principles that will provide direction for the allocation of Heritage Levy funds by Council.

The head of power for the Levy comes from Section 94 of the *Local Government Act 2009* that gives Council the ability to impose a separate charge on all rateable land in the shire. In doing so, Council can only use funds raised via a separate charge for the specific purpose identified in the Revenue Statement adopted each year as part of Council’s annual budget process. In that context, this policy provides guidance and further details about how the Council will manage the Levy and its implementation.

Key aims of the Levy are to:

- preserve and protect the tangible and intangible history and cultural heritage of the Shire, including Indigenous heritage;
- implement heritage programs and projects across the Shire;
- identify, document, and record the history and cultural heritage of the Shire including its oral history, social history, built heritage, natural heritage, landscape heritage, and historical collections;
- increase community awareness of and access to Noosa’s heritage;
- establish and foster partnerships that have the capacity to enhance the preservation of heritage facilities and resources; and
- promote heritage values and strategies across the Shire.

POLICY SCOPE

This policy applies to all programs, activities or incentives that are directly or indirectly funded or supported, wholly or partly, by the Levy. Council will review the amount of the Levy each year as part of the preparation of the annual budget and adoption of the annual revenue statement. The Levy is supported by a Heritage Levy Guideline to guide staff in operational matters relating to the implementation of the Heritage Levy Policy.

POLICY STATEMENT

Revenue from the Levy will be expended on a range of priorities and projects which meet the aims of the Levy and support the priorities outlined in the Noosa Cultural Plan 2018-2023 with advice from relevant stakeholders, including the Heritage Reference Group.

It is the responsibility of Council to determine the amount of the Levy each year as part of the budget process and to determine the projects which will be funded from the Levy.

The allocation of Levy revenue will be applied to the following four categories:

1. Heritage Assets: the preservation of Council-owned Built Heritage infrastructure, sites or collections and the acquisition of heritage assets by Council.
2. Heritage Projects: to fund heritage projects and initiatives by Council or in partnership with the community.
3. Heritage Coordination and Advice: to undertake routine heritage coordination and engage heritage professionals, architects, advisors or consultants as required.
4. Heritage Sector Sustainability: to undertake activities which assist or support the ongoing sustainability and development of local organisations with a focus on heritage.

USE OF LEVY REVENUE

- Financial management of Levy revenue must be in accordance with relevant legislation and Council policies, including Council's Revenue Policy.
- All revenue including any revenue raised through approved Levy business activities is to be accounted for separately from Council's general revenue and shall not at any time be available for expenditure as general revenue.
- Unspent levy funds from any specific year will be recognised as restricted cash within Council's financial statements to be expended in future years.
- The apportionment of Heritage Levy funds across the four categories outlined above will be subject to Council's annual budget process and program priorities.
- 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.
- Any major acquisitions under Category 1 will be subject to a separate business case and the conditions outlined in the Heritage Levy Guidelines.

HERITAGE LEVY GUIDELINES

Specific provisions for implementing the Heritage Levy Policy including comprehensive details regarding expenditure of the Levy are contained in the Heritage Levy Policy Guideline.

NOOSA HERITAGE REFERENCE GROUP

A Noosa Heritage Reference Group will be formed to provide input and advice to Council on heritage related matters. The Reference Group will consist of:

- One Councillor appointed by Council (Chairperson)
- 3 x Community Representatives
- 1 x Representative of Traditional Owners
- 1 x Architect or town planner with significant heritage experience
- 1 x Representative of the Department of Environment and Heritage
- 2 x Representatives with professional heritage expertise currently working in the heritage field
- 2 x Council Staff appointed by Council.

Council's Heritage Coordinator will coordinate the activities of the group and the meetings and provide administrative functions for the group.

The Reference Group will:

1. Attend scheduled meetings of the Noosa Heritage Reference Group
2. Provide input and suggestions regarding heritage priorities and potential heritage projects in the Noosa Council area.
3. Assist in identifying opportunities for partnerships that will enhance cultural heritage activities in the Noosa Council area
4. Provide expert or professional advice on particular aspects of cultural heritage or on specific projects in line with the Reference Group member's individual qualifications and experience.

The Reference group will be an advisory body without decision-making capacity and will operate in accordance with the Heritage Reference Group Terms of Reference.

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 or studies.

Cultural heritage: The legacy of physical (tangible) artefacts and intangible attributes of a group or society that is inherited from past generations, maintained in the present, and bestowed for the benefit of future generations. It presents evidence of past human activity and associations and includes places, objects, customs, traditions and artistic expression.

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.

Heritage Sector: The collective of individuals and organisations which conduct heritage activities or provide heritage services. This includes professions such as historians, archaeologists, archivists, conservators, librarians, curators and educators and organisations such as museums, libraries, archives and historical societies.

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: The customs, languages, beliefs, oral traditions, knowledge, rituals, skills, stories and histories associated with a particular community and place that are created over time and transmitted (generally orally) from generation to generation within the community and which contribute to a sense of a community identity and continuity.

Landscape heritage: The cultural landscapes and sites which demonstrate natural significance such as physical, biological or geological formations, precisely delineated areas that constitute habitat of indigenous species of plants or animals, or other natural sites of significance from the point of view of science, conservation or natural beauty.

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.

Tangible cultural heritage: The physical artefacts that can be movable, such as paintings, sculptures, coins, manuscripts or immovable, such as monuments, buildings, and archaeological sites.

RELEVANT REFERENCES

- Aboriginal and Torres Strait Islander Heritage Protection Act 1984*
- Aboriginal Cultural Heritage Act 2003*
- Australian Heritage Council Act 2003*
- Australia ICOMOS Charter for Places of Cultural Significance, The Burra Charter, 2013 (Burra Charter)*
- Australian Natural Heritage Charter, Second edition*
- Environment Protection and Biodiversity Conservation Act 1999*
- Environmental Protection Act 1994*
- Local Government Act 2009*
- National Trust of Queensland Act 1963*
- Noosa Cultural Plan 2018-2023 (draft)*
- Noosa Design Principles (2015)*
- The Noosa Plan (16 September 2013)*
- Planning Act 2016*
- Queensland Heritage Act (1992)*
- Queensland Planning Provisions version 4.0 January 2016*
- Register of National Estate (non-statutory archive)*
- South East Queensland Regional Plan 2017 (Shaping SEQ)*
- Torres Strait Islander Cultural Heritage Act 2003*

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
2.0	Review	Y	Council	21 June 2018
1.0	New Policy		Council	16 June 2016