


Policy Guideline HERITAGE LEVY POLICY GUIDELINE

Corporate Plan Reference:	Looking after community assets	
Endorsed by Chief Executive Officer:		12 July 2018
Guideline Owner and Department:	Manager, Libraries & Galleries	

GUIDELINE PURPOSE

The purpose of the Heritage Levy Guideline is to detail the administration of the Heritage Levy Policy and provide direction to Council officers regarding expenditure and activities under the Levy program.

GUIDELINE SCOPE

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

This guideline does not apply to other Heritage related activities or services undertaken by Council that are not funded by the Heritage Levy.

POLICY GUIDELINE

The Heritage Levy Policy outlines four categories under which the Heritage Levy revenue can be used to fund heritage related initiatives. This guideline provides further clarification on the eligibility of proposed activities under each category.

1. Heritage Assets

Heritage assets includes buildings, structures, sites, collections and artefacts considered to have heritage value because of their historic, scientific, aesthetic, social or architectural significance to the Noosa region or community.

Funds under this category will be applied to the preservation of Council-owned heritage assets or the acquisition of heritage assets by Council.

A. Heritage Preservation is characterised as major works to preserve, repair or refurbish Council-owned heritage assets, infrastructure, sites or collections.

Consideration of funding under this category will be on an individual basis and advice will be taken from relevant experts and stakeholders to determine the merit of using Heritage Levy funds for preservation purposes. Heritage Levy funding will be prioritised for works that would not receive funding under another Council program.

Heritage infrastructure proposals may include major renewals, repairs or refurbishments and major works to ensure the preservation of the structure such as treatment of major pest damage.

Built heritage assets do not need to be listed on a Heritage Register in order for Heritage Levy funding to be used to assist their preservation.

Heritage site proposals may include works to stabilise, rehabilitate or secure heritage sites.

Heritage collection proposals may include major projects to preserve and maintain Council-owned heritage collections.

Heritage Levy funding should not be used for routine preventative or minor reactive maintenance.

B. Heritage Acquisitions are characterised as the purchase of a heritage asset by Noosa Council.

The use of the Heritage Levy to acquire a heritage asset by Council shall be considered if:

- The item is considered to be of outstanding heritage significance to the Noosa region or community;
- The item is at risk of being lost or damaged or removed from the local region; and
- Council is either the most appropriate body or most able body to purchase the item.

Consideration of funding under this category will be on an individual basis and advice will be taken from relevant experts and stakeholders including the Heritage Reference Group to determine the merit of using Heritage Levy funds for acquisition purposes.

The acquisition of a heritage building or other major asset by Council will be subject to a separate business case and consideration by Council, taking into account the following factors:

- Heritage significance of the building or asset;
- Condition of the building or asset;
- Future maintenance requirements;
- Current ownership or tenancy;
- Vulnerability to damage or loss;
- Capacity of the Heritage Levy to fund the purchase;
- Purchase cost and relative value for money;
- Future use and management options.

Heritage Levy funding will generally not be used to acquire heritage buildings or assets which are being well cared for in private ownership and not considered vulnerable.

Heritage Levy funding will not be granted or gifted to organisations or individuals external to Council for their purchase of heritage buildings or assets.

2. Heritage Projects

Funds under this category will be applied to Heritage projects and initiatives developed and implemented by Council or in partnership with the community.

Heritage Projects are generally characterised as short to medium term heritage initiatives that have a defined purpose or outcome. Heritage Projects may include initiatives such as the production of exhibitions or events, preservation of heritage items, digitization of records or images and development of heritage promotion or education materials. Heritage Projects may also be related to a key historical theme or anniversary e.g. Centenary of World War I.

Heritage Projects will generally be developed by Council's Heritage Coordinator in consultation with stakeholders including the Heritage Reference Group. Heritage Projects will be prepared and submitted as Budget Initiatives and subject to the annual Council budget process. They would generally only receive funding for one or two years.

Consideration may be given to projects during a financial year in response to an event that could not have been anticipated during the budget preparation process e.g. emergent preservation work on a community heritage building, activity commemorating death of a key local identity, or the digitization of records at risk of damage or loss.

3. Heritage Coordination and Advice

Funds under this category will be used to assist employing heritage expertise for the coordination of Heritage activities within Council, undertake routine heritage activities as part of the Heritage Coordination role and engage external Heritage consultants.

A. Heritage Coordination Funding will be provided under this category to assist Council to employ a suitably qualified heritage professional in the Heritage Coordinator role.

The Heritage Coordinator will oversight heritage activities within Council, provide expert heritage advice to Council and the community, develop and implement heritage related projects and engage heritage consultants.

B. Heritage Activities Funding will be provided under this category to undertake activities that will be undertaken regularly or continually as part of the Heritage Coordination role to achieve the aims of the Heritage Levy Policy and Noosa Cultural Plan 2018-2023. Heritage Activities may include items such as facilitation of the Heritage Reference Group, printing heritage promotion or education materials, undertaking oral history interviews and processing heritage materials.

C. Heritage Advice Funding will be provided under this category to engage suitably qualified heritage professionals to provide advice to Council, community organisations, property owners or developers in relation to heritage matters. Heritage professionals may include heritage architects, historians, planners, conservators, or similar. Heritage matters may include built heritage, historical research, preservation and management, specific collection items and objects or similar.

Consideration of funding under this category will be on an individual basis and application made to Council's Heritage Coordinator.

Heritage consultancy advice provided to private property owners and developers will be limited to a single initial consultation only. Consultants will be chosen from Council's preferred advisors.

4. Heritage Sustainability

Funds under this category will be used to undertake activities which assist or support the ongoing sustainability and development of the Noosa heritage sector. Sustainability activities funded under the Heritage Levy may include training to develop heritage related skills, activities that encourage collaboration and sharing of ideas, support to increase resilience of local organisations with a focus on heritage.

Prioritisation for funding under this category will be considered with advice taken from relevant experts and stakeholders including the Heritage Reference Group.

One-off funding in exceptional circumstances may be considered to support the sustainability of a heritage related organisation. Provision of funding in these circumstances will require a separate business case and consideration by Council, taking into account the following factors:

- The nature of the circumstances facing the organisation;
- The significance of the organisation to local heritage matters;
- The prospect of the organisation remaining viable; and
- The willingness of the organisation to review its operations.

ALLOCATION OF ANNUAL HERITAGE LEVY

The precise allocation of the Heritage Levy will be determined on a year by year basis depending on priorities and the annual budget process. The levy will generally be allocated within the following parameters:

- A minimum of 50% of the annual collected Heritage Levy will be used or reserved for the preservation or acquisition of heritage infrastructure and assets under Category 1.
- A maximum of 30% of the annual collected Heritage Levy will be used or reserved for Heritage Projects under Category 2.
- 20% of the annual collected Heritage Levy will be used for ongoing activities and tasks in Categories 3 and 4 of the Heritage Levy Policy, including an allocation towards the employment of Council's Heritage Coordinator. These funds will be allocated by the Heritage Coordinator according to annual priorities and needs.

Unspent levy funds from any specific year will be recognised as restricted cash within Council's financial statements to be expended in future years. These funds will be considered in the development of the annual budget.

ROLES AND RESPONSIBILITIES

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.

It is the responsibility of Council officers to ensure that the Heritage Levy program is:

- Administered transparently and accountably
- Aligned with Council's objectives, goals and priorities
- Communicated effectively to the community

It is the responsibility of the Heritage Coordinator to:

- Coordinate heritage activities and projects within Council
- Provide advice and information on heritage related matters
- Oversight Heritage Levy expenditure throughout the financial year
- Support the preparation of budget submissions
- Develop and implement Heritage Levy funded projects and activities
- Support the Heritage Reference Group

It is the responsibility of the Heritage Reference Group to:

1. Provide input and suggestions regarding heritage priorities and potential heritage projects in the Noosa Council area.
2. 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.
3. Assist in identifying opportunities for partnerships that will enhance cultural heritage activities in the Noosa Council area.
4. Provide feedback from the community regarding heritage matters and projects.

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.

RELEVANT LEGISLATION

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:

<i>Version</i>	<i>Reason/ Trigger</i>	<i>Change (Y/N)</i>	<i>Endorsed/ Reviewed by</i>	<i>Date</i>
1.0	Create new guideline		Council	21/06/2018