

Strategic policy

ARTS AND HERITAGE LEVY

Corporate Plan reference:	A Strong community our communities are connected and thriving places where people are included, treated with respect and opportunities are available for all. Creative and innovative approaches to building a strong community
Endorsed by Council on:	June 2023
Manager responsible for policy:	Manager Arts, Heritage and Libraries, Economic and Community Development

Policy purpose

The purpose of the Arts and Heritage Levy Policy (the Policy) is to outline 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.

Specific policy objectives are drawn from the:

- Corporate Plan vision for the region:
Australia's most sustainable region. Healthy. Smart. Creative.
- Sunshine Coast Heritage Plan 2021-2031:
Our heritage is our gift for the future.
- Sunshine Coast Arts Plan 2018-2038:
The soul of our community is our flourishing arts ecology: nurturing connections, promoting experimentation and inspiring collaboration.

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 goals and strategies endorsed within the Sunshine Coast Heritage Plan 2021-2031 and the Sunshine Coast Arts Plan 2018-2038.

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 outcome

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

- i. 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.

- ii. 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.

Specifically, the Levy will be used to achieve:

The five 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

The four key arts goals, specifically those strategies related to programming and development, within the Sunshine Coast Arts Plan 2018-38:

1. Local artists and artistic content is developed and celebrated: *Creating opportunities to build and profile a strong, connected and prolific community of artists, arts practitioners and arts organisations.*
2. Arts audiences and creative opportunities flourish through investment and development: *Growing local participation in the arts and opportunities for world-class locally produced content to be exposed to, and experienced by, the world.*
3. Dedicated networks of places and spaces for artists to connect, create and collaborate: *Taking a strategic, collaborative approach to diverse and accessible infrastructure (physical and digital) that supports production, practice and presentation.*
4. Art and creativity is embedded in the identity and experience of the Sunshine Coast: *Ensuring the value, diversity and significance of the arts on the Sunshine Coast are embraced by the community in everyday life and are a feature of our destination's renown.*

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 Arts Plan 2018-2038.

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.

The resources generated from the Levy will:

- i. 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.
- ii. Stimulate the local arts sector, creating opportunities that strengthen the sector, and provide pathways to embed the arts 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 20-year Sunshine Coast Arts Plan 2018-38, 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
- Best practice and creative solutions to support, develop and showcase the Sunshine Coast's vibrant arts sector.
- 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.

Allocation of Arts and Heritage Levy funding to the Arts and Heritage Levy Programs

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

- i. 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
- ii. Arts Levy Program, which will be developed in alignment with the Sunshine Coast Arts Plan 2018-2038, associated arts priorities and strategies.

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

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 \$18 per rateably property.

Of this levy amount:

- i. 14 per rateable property will be allocated to the annual priorities outlined in the endorsed Sunshine Coast Heritage Plan 2021-2031 and will include:
 - Thirty-three percent (33%) of this proportion of the Levy, or as determined annually by Council, to be allocated to the established "Heritage Levy Futures Fund" to deliver infrastructure outcomes as outlined in the Sunshine Coast Heritage Plan 2021-2031 – implementation plan.
 - A further four percent (4%) 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 that are leased by community groups or associations. The maintenance costs will be in line with maintenance and conservation plans.
 - Any unspent funds from the annual Heritage Levy program at the end of the financial year to be allocated to a restricted "Heritage Levy Fund" and be available for use in future years to support outcomes as outlined in the Sunshine Coast Heritage Plan 2021-2031.
- ii. 18.75% of the levy (or \$4 per rateable property) will be allocated to the annual priorities outlined in the endorsed Sunshine Coast Arts Plan 2018-2038.

Any unspent funds from the annual Arts Levy program at the end of the financial year will be allocated to a restricted "Arts Levy Futures Fund" and be available for use in future years to support outcomes as outlined in the Sunshine Coast Arts Plan 2018-2038.

Both programs will be endorsed by Council as part of the annual budget adoption process.

An annual report, outlining how the Arts and Heritage Levy has achieved the outcomes of the Sunshine Coast Arts Plan 2018-38 and the Sunshine Coast Heritage Plan 2021-31, will be developed 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 either one of the four restricted funds to achieve outcomes as outlined in Council's adopted Sunshine Coast Heritage Plan 2021-2031 or Sunshine Coast Arts Plan 2018-2038.

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.

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.

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

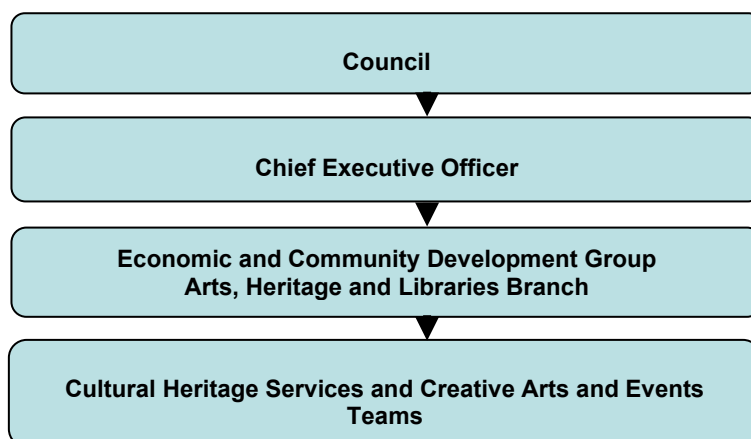
Raising additional revenue

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 and arts assets
- sets corporate vision through its corporate plan and related strategies
- approves and reviews heritage management plans
- commissions public art and accepts donations of art and cultural pieces to be included in the region's public collections
- ensures appropriate resources and funding for arts and heritage management activities are made available.

Arts, Heritage and Libraries Branch

The Arts Heritage and Libraries Branch will manage the Levy.

Cultural Heritage Services:

The Cultural Heritage Services Team within the Branch will:

- develop and deliver an annual Levy Program that aligns with the 10-year Sunshine Coast Heritage Plan 2021-2031
- 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.

Creative Arts and Events:

The Creative Arts and Events Team within the Branch will:

- develop and deliver an annual Levy Program that aligns with the twenty-year Sunshine Coast Arts Plan 2018-2038
- partner with the arts sector, community organisations, Foundations, private collectors, government and corporate agencies to deliver a range of initiatives that grow and develop arts outcomes that contribute to the region's cultural vitality.

Both teams will work as part of integrated working groups to plan and deliver significant community and capital projects.

Measurement of success

The key measurements for success of the Arts and Heritage Levy will be the successful implementation of the Levy funded actions identified in the Sunshine Coast Heritage Plan 2021-2031 and the Sunshine Coast Arts Plan 2018-38 including the associated Key Performance Indicators outlined in both Plans.

Definitions

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.

Related policies and legislation

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

Local Government

- *Sunshine Coast Heritage Plan 2021-2031*
- *Sunshine Coast Arts Plan 2018 – 2038*
- *Sunshine Coast Council Corporate Plan 2023-2027*
- *Environment and Liveability Strategy 2017*
- *Sunshine Coast Community Strategy 2019-2041*
- *Regional Economic Development Strategy 2013-2033*
- *Sunshine Coast Innovate Reconciliation Action Plan 2021-2022*
- *Sunshine Coast Planning Scheme 2014*
- *Art and Heritage Collections Policy 2017*
- *Sunshine Coast Regional Arts Infrastructure Framework 2019*

Queensland Government

- *Aboriginal Cultural Heritage Act 2003*
- *Creative Together 2020 - 2030*
- *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

- *Revive 2023 (Australia's five-year Cultural Policy)*
- *Aboriginal and Torres Strait Islander Heritage Protection Act 1984*
- *Australian Best Practice Guide to Collecting Cultural Material 2015*
- *Copyright Amendment (Moral Rights) Act 2000*
- *Disability Discrimination Act 1992*
- *Environment Protection and Biodiversity Conservation Act 1999*
- *The Australia ICOMOS Charter for Places of Cultural Significance, The Burra Charter(2013)*

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, SM16/7	9 June 2016
3.1	Updated as per new Organisational Structure			22 November 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
4.0	Reviewed and updated to include new Built Heritage Conservation Fund		22 August 2019, OM19/122	22 August 2019
5.0	Updated to align to Sunshine Coast Heritage Plan 2021-2031; references, policies and legislation updated; discontinuation of Sunshine Coast Heritage Reference Group.		AH and L Branch Manager	22 February 2021
6.0	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	Reviewed and updated to reflect levy increase for 23/24		22 June 23, Council Special Meeting (Budget Adoption)	22 June 2023