



Policy

Environmental Levy Implementation

2021

Information about this document

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Document Owner	Director Sustainable Environment and Economy
Document Development Officer	Manager Environmental and Economic Planning
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Document History

Doc No.	Date Amended	Details/Comments eg Resolution No.
E2014/44800	26 June 2014	Draft Version after Res 14-321
E2014/61683	11 September 2014	Draft incorporating Biodiversity & Sustainability Advisory Committee recommendations (public exhibition version Res 15-94)
E2015/31373	7/5/2015	Adopted after close of exhibition 7/5/2015 as per Res 15-094 no submissions received
E2021/51476	18 March 2021	Reviewed by Biodiversity Advisory Committee. No changes required other than minor administrative changes: updating template for improved accessibility; renaming the Advisory Committee to the latest title "Biodiversity Advisory Committee". No endorsement required.

Further Document Information and Relationships

Related Legislation	Coastal Protection Act 1979
Related Policies	Byron Biodiversity Conservation Strategy Byron Low Carbon Strategy Coastal Zone Management Plans
Related Standards, Procedures, Statements, documents	

Note: Any reference to Legislation will be updated in the Policy as required. See website <http://www.legislation.nsw.gov.au/> for current Acts, Regulations and Environmental Planning Instruments.



1. Objectives

- 1.1. To inform the allocation of revenue raised through the Environmental Levy in the Byron Shire Council local government area.
- 1.2. To outline the arrangements for allocating and managing the Environmental Levy funds

2. Background

Byron Shire is well known for its diverse, natural environment including beautiful coastlines, lush rainforests, creeks, rivers and mountain ranges which form part of the remnants of the Wollumbin caldera. These environmental assets are supported by an active and aware community that values and promotes the protection and enhancement of the environment.

Following the adoption of the Byron Biodiversity Conservation Strategy in 2004 Council received approval from the NSW government to apply a special rate variation of 2% for four years to fund a Biodiversity Levy in order to implement the Byron Biodiversity Conservation Strategy. In 2008, the Biodiversity Levy was replaced with an Environmental Levy that continues to support the implementation of the Byron Biodiversity Conservation Strategy as well as Council's sustainability and coastal programs.

The Environment Levy is a key revenue source to assist in the implementation of Council endorsed environmental plans and strategies. The Levy has been essential to the successes achieved through the implementation of a range of biodiversity, coastal and sustainability programs and enabled Council to leverage significant additional funding via external grants.

3. Principles

The Environmental Levy is to be used to fund activities which either:

- 3.1. Identify, maintain, protect or enhance native biodiversity, ecosystems and ecological processes.
- 3.2. Reduce Byron Shire's greenhouse gas emissions or improve the environmental sustainability and resilience of Council and the community.
- 3.3. Undertake studies and prepare plans for coastal processes, values and risks and implement those actions that address protecting or enhancing coastal biodiversity, ecosystems and ecological processes.

4. Terms of Reference

The Environmental Levy will only be used to fund staff, priority actions and projects consistent with:

- 4.1. Developing and/or delivering the Byron Biodiversity Conservation Strategy
- 4.2. Developing and/or delivering the Roadside Vegetation Management Plan
- 4.3. Developing and/or delivering the Byron Shire Low Carbon Strategy



- 4.4. Developing Coastal Zone Management Plans (CZMP), including estuary management plans, and delivering actions that are consistent with the above Principles, and/or the objectives of the above strategies, but not the implementation of 'coastal protection works' as defined under the Coastal Protection Act 1979.

5. Policy Statement

- 5.1 The Biodiversity Advisory Committee will review the allocation of funds from the Environmental Levy, namely by:
- a) Providing advice to Council on matters to be considered for funding from the Environmental Levy each year
 - b) Reviewing the projects funded by the Environmental levy on a quarterly basis, following advice provided by Council staff and report progress to Council
 - c) Reviewing annually the draft budget for expenditure of the Environmental Levy and providing advice to Council on both the allocation and expenditure of funds consistent with the Environmental Levy Terms of Reference including prioritisation and monitoring environmental outcomes of Levy funded projects
- 5.2. All funds collected including any funds raised through Environment Levy business activities is held and accounted for separately from Council's general revenue.
- 5.3. Environment Levy funds should not be available at any time for expenditure as general revenue in accordance with principles of the Environmental Levy.
- 5.4. Any unspent funds at the end of financial year are to be returned to the Environment Levy budget.
- 5.5. The Environment Levy can be used for leveraging funding through grants and partnership opportunities offered by government and other organisations.
- 5.6. Funds from the Environment Levy may be quarantined or saved annually in order to compound funds over subsequent years to raise a larger sum of funds for designated projects or matching grants.

Under Part 1, section 4 (1) of the *Coastal Protection Act 1979*, *coastal protection works* means activities or works to reduce the impact of coastal hazards on land adjacent to tidal waters and includes seawalls, revetments, groynes and beach nourishment.