

Developing Cultural Governance Towards A Sustainable Heritage Management: The Case Of The Bopiliao Historic Block, Taipei, Taiwan And The Escolta District, Manila, Philippines

Geoffrey Rhoel C. Cruz, Ph. D.

Mapua Univeristy
grccruz@mapua.edu.ph

Abstract

The study explores the heritage management framework established by the Bopoliao Historic Block, in Taipei, Taiwan looking primarily at the methodologies employed to address the competing tension between stakeholders and divert it to be the driving force for cultural governance through creative economy and heritage tourism as a significant tool of sustainable heritage management. The study identified factors that can serve as learning points for the Escolta district, in Manila, Philippines to consider. The findings of the study revealed that despite the efforts and high level of participation from the civil society, the absence of support from both the national and local government has been the greatest hindrance to the success of the Escolta Revival Movement affirming that sustainability will not be feasible unless complementary institutional frameworks are present.

1. Background

One notable characteristics of most Asian countries is their rich colonial history. Such is mostly attributed to its abundant resources and massive land mass which made it a prime target of global and regional colonization from the 16th century until the late 19th century. Such has been the history of the Philippines and the Republic of China (Taiwan). The Philippines has an extensive colonial history after being colonized by Spain, America, and Japan, while Taiwan had its colonial experience during the Japanese occupation. The colonial history of both nations culminated when the Japanese imperial forces were defeated in WWII. The

Philippines finally got its independence from colonial powers in 1946 after the United States recognized Philippine independence under the Treaty of Manila, while Taiwan's colonial history ended after the Japanese left the country in 1945.

Nevertheless, both countries' history presents a very rich cultural heritage anchored on the remnants of their colonial past and its struggles in formulating and fortifying their own identity or imagined community and character apart from their colonial history (Anderson, 1991). concept of imagined communities. In the Philippines, the long history of colonization has provided many places with abundant cultural treasures. One of which is the district of Escolta in Manila formally established in 1594 serving as the commercial district of the city during the Spanish occupation due to its proximity to other commercial districts and the popular Galleon Trade. In Taiwan, the streets of Bopiliao in Wanhua district in Taipei manifested a good representation of its colonial past. The historic block founded in 1799 contains structures dating back to the 17th century Qing Dynasty and the Japanese colonial era in the late 19th century.

However, the cultural significance of both heritage districts was undermined as forces of globalization called for better market-driven economic development. As for the case of most newly industrializing countries where the demand for a rapid transition from a pre-industrial to the post-industrial stage is great, this resulted in the marginalization of the non-commercial sections of the community which includes historical blocks and heritage places. Most threats were due to the pressures exerted by urban renewal projects and comprehensive land-use zoning which overshadows the presence and sustainability of old districts (Chen, 2014). Unlike in developed countries where heritage protection has been seamlessly integrated into the concept of good governance and funding is not the foremost issue, the case of developing nations like the Philippines and Taiwan is completely different.

By examining the interplay of actors and events that took place in the case of Escolta in Manila, Philippines, and the Bopiliao Historic Block in Taipei, Taiwan, this paper seeks to address this central question: **"How does cultural governance generates community-based cultural heritage preservation initiatives?"**.

1.1. Framework of the Study

Wang (2013) in his theory of cultural governance suggests that cultural heritage can serve as a legitimate source of power that will emancipate the community towards heritage preservation. As shown in Figure 1, Cultural governance is not just limited to the management of cultural affairs and heritage preservation, instead, it implies sustainable governance through culture. It is based on the principle of culture as the “fourth pillar” of sustainable development on top of the social, environmental, and economic pillars (Astara, 2014; Bandarin et al., 2011; Hawkes, 2001; Nocca, 2017; Sabatini, 2019; UNESCO, 2012, Zerrudo, 2020).

The framework of cultural governance provides for a participatory approach to heritage management. It creates a mechanism for community emancipation to make them vital components of the overall heritage management. Instead of the usual top-down approach to heritage conservation in which policies and programs are mandatorily enforced to the community, cultural governance encourages active participation from all stakeholders

As heritage management generates a creative economy and develops heritage tourism, stakeholders perceive the numerous tangible and intangible benefits of sustainable heritage management. The contribution of cultural heritage to economic development, primarily through cultural tourism has been established already for quite some time. Accordingly, cultural heritage conservation has the potential to contribute to the improvements in the market value of a real estate property thus implicitly attracting tourism activities and other investments that lead to economic growth through improved income opportunities, greater social capital, and better community livability and enriched competitiveness (Balco, 2011, Chohan and Wai Ki, 2005, Ebbe, 2009; Henderson, 2012, Throsby, 2007). Such corrects the misnomer that cultural heritage conservation implies opportunity losses and financial concerns to heritage property owners (Flores, 2013, Hiyari, 2012).

Consequently, there are also non-monetized benefits correlated to cultural heritage conservation as identified by UNESCO (2012), it includes resiliency, creativity, innovation, social inclusion, and entrepreneurship in the development of local knowledge, skills, and resources. In addition, there are notable psychological benefits as well as it represents the identity of the 38

community as manifested by pride, self-understanding, and honor (Chohan and Wai Ki, 2005; Hiyari, 2012).

In some instances, communities decided to embark on heritage conservation to spearhead the development of their creative culture industry. Generally, the Thais were able to preserve their ancient temples or wats, which now serve as common tourist attractions (Peerapun, 2012). In Singapore, historic local shophouses were preserved through adaptive reuse following the 3Rs principle of conservation namely, “maximum Retention, sensitive Restoration, and careful Repair” (Singapore Legislative Council Secretariat, 2008). Indonesia for their part banked on their water temple, rice terraces and paddies, and other cultural landscapes that not only guarantee rice production for the community but serve as tourist destinations as well. Moreover, the Saung Angklung Udjo (SAU) in Bandung, Indonesia was established in 1966 to serve as one of the hubs for creative industries. It serves as a one-stop cultural workshop consisting of performance venues, bamboo instrument workshops, and bamboo handicraft center shops (Hani et al, 2012). In Macedonia, an urban renewal project was initiated that focuses on infrastructure works and investments in heritage that led to the rejuvenation of economic activities in the area such as better handicraft production and increased tourist expenditures and visits. Among those cases, cultural heritage conservation has one way, or another contributed to economic growth and development. development as it opens various possibilities for the improvement of the real estate market value of nearby properties that in turn can lead to improved income opportunities, greater social capital, and community competitiveness (Chohan and Wai Ki, 2005, Ebbe, 2009; Henderson, 2012, Throsby, 2007). Chohan and Wai Ki (2005) and Hiyari (2012) likewise emphasized the intangible benefits correlated to cultural heritage which focuses on the development of community identity motivated by pride, self-understanding, and honor. Moreover, UNESCO (2012) listed the non-monetized benefits of cultural heritage to include the development of local knowledge which fosters community resiliency, and creativity.

With culture as the fourth pillar, a paradigm of culture-oriented economic development¹ is established that considers

¹The culture-oriented economic development paradigm looks into the cultural strength of the community tapping it as potential source of

cultural heritage as its core principle which will enable development interventions through heritage-based tourism and creative economy (Russo and Van der Borg, 2006). Such market-driven opportunities will in turn encourage heritage-driven development² contributing to an overall community-based sustainable heritage management practice (Zerrudo, 2020).

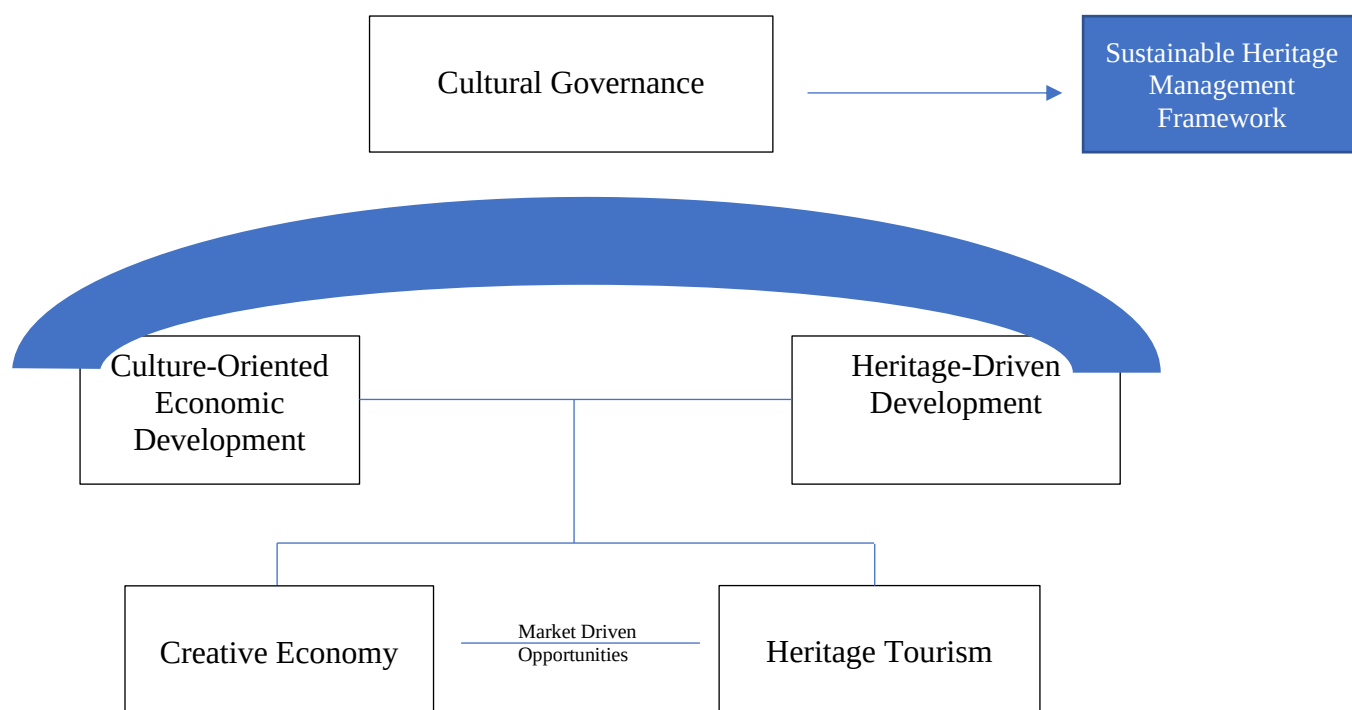


Figure 1: Cultural Governance Framework

1.2. Methods

The central purpose of the study is to present a case analysis of the Bopilao Historic Block in Taipei, Taiwan, and the district of Escolta in Manila, Philippines to demonstrate how can cultural governance generate a sustainable community-based cultural heritage preservation framework. During the data collection, archival research of relevant secondary data was applied which includes

economic outputs to ensure the sustainable process of economic development.

²A heritage-driven development will yield 1) sustainable inclusive and equitable outcomes; 2) acknowledge and promote respect for cultural diversity in preventing and protecting the rights of marginalized groups; 3) capitalize on the culture sector's contribution to economic development and poverty reduction (Zerrudo 2020 in Cruz, 2022).

news reports, journal articles, tourists blogs, documentaries, and government publications. Additionally, participant observation was performed to observe the contemporary appearance, setting, and functionalities of the heritage site. For both methodologies, the Bopiliao Historic Block and the district of Escolta served as the research samples.

2. A Cultural Governance Framework to Sustainable Heritage Management

The principle of cultural governance is not entirely a new concept, it has been implemented by many developing countries as a way of promoting heritage conservation. Cultural governance strikes a balance between contrasting political and economic dynamics to establish a sustainable mechanism of cultural heritage preservation (Wang, 2012).

The Bopiliao Historic Block is part of the Wanhua District (Mengjia Area), otherwise known as Monga, which is one of the early developed settlements in Taipei dating back to the Qing Period. It has a trading port of its own making it a vibrant commercial district. But when the Japanese colonization started, the area was reorganized following the modern spatial governance implemented predominantly by the Japanese government in most of its territories. However, the newly formed street blocks designed by the Japanese resulted in the overshadowing of the area when the Japanese government cast a different land-use plan for the Bopoliao Historic Block after they categorized the area as a “reserved designated area for future expansion” of the Laosong Elementary School located on the north side of the district (Mii, 1998 in Wang, 2012). After the Japanese left, the city government opted to maintain the land-use plan drafted by its predecessor casting a time-freeze spell over the area made worst by the limitations implemented by the government on major property renovations and new property developments. Such resulted in an overall deterioration of the area which is very far from its original state comprised of a busy street life and dynamic community. On a positive note, such became the reason how the area was able to maintain its original composition, an amalgamation of structures from the Qing Dynasty and the Japanese colonial period.

In the case of the Bopilao Historic Block in Taipei, the heritage preservation advocacy started from a personal interest-driven motivation to a general community cultural heritage

awareness. It began with a group of residents resisting the execution of a demolition order of expropriated private properties to stop the long overdue expansion plan of the nearby Laosong Elementary School. Such resistance eventually became the ground for the community's realization of the cultural value of their living place and memories in Bopilao leading to the safeguarding of the historic block (Wang, 2012). Eventually, cultural governance for the case of the Bopilao Historic Block evolved from cultivating nationalism and promoting artistic appreciation into a culture-oriented economic development framework led by a market-driven creative economy (Wang, 2012). Today, the Bopilao Historic Block is one of the famous tourist attractions in Taipei providing a glimpse of the past at the heart of a very busy modern Taipei City.

Conversely, the tale of Escolta in Manila takes a different turn as the community gradually and continues to lose its foothold on preserving what was still left of the war-torn district. Escolta is one of the major districts of the capital city of Manila, Philippines. It is among the early communities established by the Spaniards, designating it as a commercial area due to its proximity to the trading port that showcases the popular Galleon Trade and to the other major districts of the area including Intramuros, the core of the Spanish settlements in the country; and Binondo, the settlement occupied by Chinese merchants. Nevertheless, the district of Escolta rose to fame when the Americans took over the country which paved the way for the early manifestations of capitalism and globalization. Numerous commercial structures were brought in by the Americans, providing Escolta with the largest collection of America's finest commercial structures that includes an ice cream parlor, department store, cinema and theater houses, and first-ever elevator-operated buildings. Such dubbed Escolta as the "Queen of Streets of Manila" (Cruz, 2022).

But in an assessment conducted by Coconuts Manila in 2014, the media group revealed in their findings the presence of at least nine under threat culturally significant built heritage structures. The list includes the El Hogar building, the Capitol Theater, the Uy Chaco building, the Ides O'Racca building, the old HSBC building, the Pacific Commercial building, Don Roman Santos building, the Manuel F. Tiquia building, and the Regina building. Adding to the list are other heritage structures that can be located in the area which are likewise at the brink of being forgotten such as the First United building, the Burke building, the Calvo building,

the Philippine National Bank building, and the original Savory restaurant. While most of these buildings resemble the famous Art Deco design, majority of the structures were founded during the early 20th century American occupation hence having a lifespan of at least fifty years³ (Cruz, 2017). Unlike in Bopilao, where community members eventually recognized the importance of incorporating cultural value and historical significance into the national consciousness, the community members of Escolta, Manila are gradually giving up on their dreams of preserving the past for the future.

One of the keys to the success of the Bopilao Historic block was the proactive stance of the community toward preserving the collective memory associated with the historic place. The area of Bopilao was designated for expansion use of the nearby Laosong Elementary School in the 1950s during the Japanese colonial period. Although the exercise of the state's power of eminent domain and the awarding of just compensation was completed in 1989, construction plans faced significant delays. Meanwhile, the residents were still allowed to occupy their place on the condition that no major residential renovations and constructions can be initiated. However, the existence of a Taiwan law that provides for a ten-year prescription period for government-acquired lands disturbed the existing status quo status. The law provides that if the acquired land has not been utilized after ten years, residents are given the buyback option for their properties. Such that by the end of 1997, the Department of Education already sounded the alarm and finally informed the communities that all properties should be vacated by the first day of May 1998 to pave the way for the demolition of all standing structures and the start of the construction activities.

On one side, the affected community members started to petition the local government offices to halt the demolition of settlements. Predominantly, resistance is not due to the community's recognition of the historic value of Bopilao but can be greatly attributed to personal interest and motives.

On the other side, other community members began renewing calls for the groundbreaking of the long-delayed

³ In the Philippines, the Republic Act 10066 or the National Cultural Heritage Act is a national legislation that classify structures with at least fifty years old as heritage and provides protection measures to safety its integrity for succeeding generations to maximize.

construction of school facilities citing the deprived benefits to education while some reiterated the unlivable state of the dilapidated structures condemning them as unsafe for public use. Moreover, the historical value of the structures was likewise questioned. Hence tension between education and heritage preservation started to build up.

But with the assistance extended by heritage advocates, mostly from the academe, the anti-demolition residents consolidated their efforts by forming the Association for the Promotion of Historical Preservation of Bopiliao and began engaging in historical research and oral interviews to establish the historical and cultural value of Bopiliao. Such efforts garnered support from some members of the city council which gained critical media coverage later on. This provided the leverage needed by heritage advocates to sway the political dynamics to their side prompting the mayor to express support for the preservation of the historic block. Although some residents were forcefully evicted and some structures whose historical value cannot be established were demolished, the extensive media coverage helped nurture the culture of cultural governance. The political, social, and cultural dynamics were greatly altered when the central government and its attached agencies committed their support to the preservation and coexistence of the school's land use plans and heritage preservation.

Hence, construction activities finally commenced in 2003. After three years, the Heritage and Culture Education Center of Taipei was finally erected on the east side serving as an activity center open to the public. It took another three years to complete the renovation of the west side serving as exhibition halls and arts venues. Finally, in 2010, the city government came true to its promise by classifying the Bopiliao structures as historic buildings and cultural assets protected under the Cultural Heritage Conservation Law of Taiwan (Wang, 2012). In the same year, the historic block further gained prominence when it was considered to be the setting of the Taiwanese film, *Mongga*, which showcased the culture and heritage of Taiwan and its people. Today, more than knowing about the heritage of Bopiliao as a historic block, tourists flock to the area to relive the scenes captured in the blockbuster film. Such manifests the effectiveness of cultural governance as a significant driver of the creative economy and

heritage tourism in developing a sustainable heritage management framework.

The interchange of forces between the different stakeholders engaged in the preservation of the Bopiliao Historic Block resulted in the positive turnaround of the existing political, social, and cultural dynamics taking place in the community. However, such dynamic activity has been the hindrance to the success of Escolta's redevelopment as a heritage-centric urban community that boasts an art deco boulevard that rivals the popular streets of Brussels in Belgium and Madrid in Spain.

Escolta, Manila began to lose its cultural importance after WWII, leaving the district almost a complete wreckage. Such prompted the merchants and business enterprises to move to suburban areas with improved facilities, readily available infrastructures, and existing transport systems as everyone scrambles to jumpstart the long-stalled social and economic activities. The gentrification made the situation worst for the district as economic life further deteriorated taking for granted the once vibrant district with much of the old grand structures converted to warehouses or condemned for demolition due to safety and security issues.

There have been many attempts made by various stakeholders to revive the lost glory of Escolta, the once dubbed as "The Queen of Streets of Manila". But most of the time, the flame sizzles out as the much-needed support from the government and authorities is largely missing. Recently, the undying efforts of heritage advocates in the area spearheaded by the Heritage Conservation Society, Renacimiento Manila, and the Escolta Commercial Association Inc. started to gain momentum as they were able to solicit support from independent and not-for-profit heritage artists and merchants as they started hosting weekend bazaars, bi-monthly party, and heritage tourism walks to rekindle the revival of Escolta. Furthermore, the hard work of one of the original residents of Escolta paid off after the Syliangteng family successfully orchestrated the adaptive reuse of their old building in Escolta, the First United Building, which now hosts a museum showcasing the heritage of Escolta and offers office and commercial spaces for start-ups and collaborators.

Undoubtedly, residents and business enterprises are active participants of the Escolta Revival Movement, nevertheless, it is the proactive stance of the government that is lacking in

comparison to the role it played in the successful preservation and conservation of the Bopiliao Historic Block in Taiwan. Since 2013 under the administration of Manila Mayor Joseph Estrada, there have been attempts to revive the historic district of Escolta. But the lack of concrete plans and budget has derailed all plans. In 2019, a new mayor was elected, Mayor Isko Moreno, who also looked into the idea of capitalizing on Manila's heritage as its greatest economic asset. However, the vision blurred out when Mayor Moreno decided to join the 2022 presidential race on a losing effort. In the same election, a new mayor was elected, Mayor Honey Lacuna, whose heritage preservation advocacy remains to be identified. To date, despite the endless campaigns mounted by heritage advocates, it remains unclear to what extent is the local government of Manila willing to support such heritage revival advocacy. Furthermore, the National Commission for Culture and Arts (NCCA) as the lead agency for the national government has performed limited efforts in ensuring the conservation of heritage properties in Escolta, Manila.

Table 2.1: Comparative Assessment of Key Stakeholders and their Level of Culture Recognition

Bopiliao⁴	Level of Culture Recognition	Escolta	Level of Culture Recognition
Anti-demolition Residents	Denying the historical value	Original Residents	Appreciates the historic and cultural value
Pro-demolition Residents	No awareness of the historical value	Local Businesses/ Entrepreneurs	Minimal awareness of cultural value
Laosong Elementary School	Minimal awareness of the cultural value, pursuing expansion plans	Heritage Advocates	Appreciates the historic and cultural value
Office of the City Mayor	Incorporated local culture and historical value	Independent and Not-for-profit Artists and Merchants	Appreciates the historic and cultural value

⁴Data and analysis for Bopiliao Historic Block were taken from Chih-hung Wang (2013) Heritage formation and cultural governance: the production of Bopiliao Historic District, Taipei, International Journal of Heritage Studies, 19:7, p. 684.

Central Government	Legally recognized cultural value	Property Developers	No awareness of historical value
Academic Professionals	Constructing cultural value as a strategy for social movement	Office of the City Mayor	Minimal awareness of the cultural value
Media (Monga Production Team)	Nostalgic culture as a promotional tool	National Government	Minimal awareness of the cultural value
		Academic Professionals	Constructing cultural value as a strategy for social movement

Table 2.1 shows the comparison between identified key actors for the preservation of the Bopiliao Historic Block, Taiwan, and Escolta, Manila with their respective levels of cultural recognition. The case of Bopiliao presents a holistic participatory approach from all key actors that led to the successful preservation of the historic block. In the beginning, there was a perceived tension between the contrasting interests and level of cultural recognition between the residents, as well as the Laosong Elementary School as the direct beneficiary. The situation was further complicated by the minimal level of interest displayed by the government. But as the persistence of heritage advocates headed by academic professionals paid off, backed by the very active social media, and the possible vote implications of the upcoming election, the then passive interest of the government in heritage preservation was revisited to become supporters and promoters of cultural and historic value. More than just political dynamics, the social and economic factors generated by the creative economy and heritage tourism contributed a lot in helping the community appreciate the value of their culture and history, hence encouraging everyone to contribute to the successful preservation of the Bopiliao Historic Block.

Similarly, there is a high level of community members' participation in the case of Escolta Manila, as original residents, heritage advocates, independent and not-for-profit artists and merchants, and academic professionals offer dedicated support and recognition to the community's historical and cultural value. However, on the contrary, it is the lack of support from the local

and national government that stands out as the difference. If elections for the case of the Bopiliao serve as a leverage tool to mount pressure for government support, it failed to generate the same political dynamics in the case of Escolta, Manila as demonstrated but the absence of clear and concrete heritage conservation plans by the three administrations starting from 2013 up to present. The same is the case for the limited action done by the national government in ensuring the protection and preservation of heritage structures. The landmark legislation, the National Cultural Heritage Act, has done little in ensuring heritage conservation. Hence, this is what sets the case of Escolta, Manila apart from the success story of the Bopiliao Historic Bloc, Taiwan.

3. Conclusions

The success story of the conservation Bopiliao Heritage Block presents a sample of how cultural governance can lead to the emancipation of the community as active participants in a sustainable heritage management framework. It highlights that for a heritage management framework to be efficient and sustainable, it has to have the support of all key actors, though the support levels from each key actor may vary, what is important is that all stakeholders recognize and appreciate the cultural and historical value of the community. Every stakeholder should be able to realize the perceived benefits of heritage preservation. Moreover, the case of the Bopiliao Historic Block was able to demonstrate how to manage the tension between the key actors and divert the focus towards heritage preservation.

Such is the factor missing in the case of Escolta, Manila. Despite the efforts and high level of participation from the civil society, the absence of support from both the national and local government has been the greatest hindrance to the success of the Escolta Revival Movement. Sustainability will not be feasible unless complementary institutional frameworks are present.

Particularly in the case of Escolta, Manila, the absence of clear-cut guidelines on heritage conservation has resulted in its overall obsolescence. Though the National Cultural Heritage Act chartered the course of heritage conservation in the country, still factors of the political economy come into play. There is a great need for policies that can supplement the guarantees offered by the heritage act. Seemingly, most of the heritage buildings and houses are owned by private entities thus in effect limiting the

actions the government can opt for. The situation highlights the need to offer incentives for heritage property owners to conserve their structures rather than think of ways how to generate income from usually idle and tax-burden properties (Palaña, 2015). Ever since heritage advocates were intensively aspiring for national legislation that will offer tax incentives to property owners whose property was declared as heritage or national cultural treasure.

Additionally, exemption from inheritance taxes for families that participates in heritage conservation is also being requested since the usual dilemma is when heritage properties are passed on from one generation to another the heirs decide to put the property on sale due to inheritance tax and capital gains obligation much like the situation of the El Hogar Filipino Building in Escolta, Manila.

Lobbyists were also proposing tax incentives to businesses and entrepreneurs who will choose to locate or relocate their business in heritage buildings or properties thus incorporating adaptive re-use of such properties, further stressing that what is good for business is good for the community, vice-versa (Palaña, 2015).

In other countries, it has been a practice already to give support to cultural heritage conservation. Singapore implemented a built heritage conservation policy that provides for economic and planning incentives to encourage private participation in heritage conservation. Among the incentives include the waiver of development charges. The law likewise requires all developers and landowners to secure written permission from the Urban Redevelopment before the commencement of development activities in any form. Nevertheless, the policy can be waived if the development is for structural conservation. Also, the government provides for a tax exemption scheme in the form of tax credits for donations given to national monuments to encourage donors to contribute to the restoration of national monuments. Plus, the same tax exemption scheme is offered to non-profit-making organizations that promote Singaporean heritage. The government also offers financial incentives to private sectors that will conserve their historic building or purchase unrestored government-owned buildings for restoration (Legislative Council Secretariat, 2008).

The heritage conservation incentive packages offered in other countries shown in Table 3.1 can serve as a guide for the

Philippines in adapting a national framework of heritage conservation incentives to make cultural governance holistic and achieve significant progress towards a sustainable heritage management framework.

Table 3.1: Summary of Heritage Incentives in Other Countries

Australia	Heritage building property tax based on actual use rather than “higher and best” use.
Austria	Properties built before 1880 are assessed at 30% of value for property tax purposes.
Belgium	Restoration grants of up to 40% of costs for privately owned monuments.
Brazil	Low interest loan programmes to private owners of historic buildings.
Canada	Grants for 50% of façade restoration.
Denmark	More favourable schedules for deducting repair expenditures on heritage buildings for income tax purposes.
France	Listed historic monuments that are open to the public can deduct 100% of expenses (including maintenance, loan interest, and property taxes) while those not open to public can deduct 50%.
Germany	Donations to foundations for the restoration of heritage buildings are tax deductible up to 10% of total income.
Japan	Grants to owners of historic properties to install fire-prevention facilities.
Malaysia	Federal Government investment company to provide financial assistance including the project and booster grants, repayable grants, matching grants, and technical assistance and capacity building grants.
Netherlands	Property owners subscribe to regular inspection services. When repairs are needed about half of the funding comes from national and provincial governments.
Singapore	Individual owners can raise money and issue tax-exempt receipts to donors for restorations of listed monuments.
South Korea	The transmission system for the Living Human Treasures gives not only economic compensation to the performers but also greater prestige and individual self-respect to ensure preservation of intangible cultural heritage.
United Kingdom	Churches and charities are exempt from VAT for major construction projects if approved.

Moreover, Scott (2006) mentioned that Japan is among the nations that offer a complete system of cultural heritage conservation promotion (in Radzuan et al, 2013). In an assessment done by the Ministry of Education, Culture, Sports, Science and Technology and the Agency for Cultural Affairs, it was noted that most of the properties registered as Important Cultural Properties have roofs made of flammable and light materials such as thatch and wooden shingle and bark that are very vulnerable to fire. As a recourse, the Japanese government provides subsidies to

encourage private owners to install fire prevention facilities over the registered important cultural property. Additionally, on one hand, the national government offers up to 30 percent deduction in inheritance tax and zero land value tax on lands located within declared important preservation districts. On the other hand, no fixed asset tax is imposed on the same properties at the municipal level, instead, such tax is reduced to within half based on the existing conditions set by the municipality. More than that, to cope with the impacts of natural changes in weather patterns present in Japan, the government is also offering subsidies to historical buildings that were dilapidated and in need of repairs to ensure harmony with the existing historical landscape.

In South Korea, subsidies to cultural heritage conservation take five classes in the form of 1) public subsidies which include financial support for the physical repair of the exteriors; 2) loans for partial funding of heritage conservation work with minimal interest; 3) tax relief or annual tax reduction to owners of heritage properties; 4) planning incentives such as assistance in the purchase and registration of identified heritage properties as well as conceptualization of regeneration plans for properties within historic districts; and 5) grants of subsidies in the installation of fire prevention systems in vulnerable heritage houses as well as regular conduct of fire drills (Radzuan et al, 2013).

As demonstrated by the success of the Bopiliao Historic Block, it requires more than just the active participation of civil society to develop a sustainable heritage management framework. Instead, it requires support from all the key stakeholders, though the levels of support may vary, the major deciding factor is the recognition and acceptance of the historic and cultural value of the community.

References:

Anderson, Benedict (1991). *Imagine Communities: Reflections on the origin and spread of nationalism*. (rev. and extended ed.) Verso.

Astara, Olga Helen (2014). *Culture as the Fourth Pillar of Sustainable Development*. *Journal of Sustainable Development, Culture, Traditions*. Volume 1a, 2a, 2014.

Balco, Bryan (2012). "A Strategic Framework for Mapping Out Employment Opportunities in the Cultural Heritage Sector". Presented during the Institute for Labor Studies Forum on Cultural Heritage:

Heritage Employment. It's More Fun in the Philippines, July 11, 2012, Ortigas Foundation Library, Pasig City.

Bandarin, F., Hosaghar, J. and Albernaz, F. (2011). Why Development needs Culture. *Journal of Cultural Heritage Management and Sustainable Development*, Vol. 1 Number 1, pp. 15-25.

Chew, F. (2014). Preservation, Authenticity Construction, and Imagination of Cultural Heritage in Taipei. Doctoral dissertation, University of Buffalo, State University of New York. Proquest LLC.

Chohan, Arif Yasin and Wai Ki, Pang (2005), "Heritage Conservation a Tool for Sustainable Urban Regeneration", 41st ISOCaRP Congress 2005.

Cruz, G. C. (2017). The Cultural Heritage-Oriented Approach to Economic Development in the Philippines: A Comparative Study of Vigan, Ilocos Sur and Escolta, Manila. Proceedings of the 10th DLSU Arts Congress De La Salle University. Retrieved from <https://www.dlsu.edu.ph/wp-content/uploads/pdf/conferences/arts-congress-proceedings/2017/paper-13.pdf>.

Cruz, G. C. (2022). A Political Economy of Cultural Heritage Conservation and Tourism Development of the City of Manila. Doctoral dissertation, De La Salle University. De La Salle University Animo Repository. Retrieved from https://animorepository.dlsu.edu.ph/etdd_polsci/2.

Ebbe, Katrinka (2009), "Infrastructure and Heritage Conservation: Opportunities for Urban Revitalization and Economic Development", *Directions in Urban Development*, February 2009.

Flores, Wilson Lee (2013). Heritage conservation can boost real estate business and tourism. *The Philippine Star*, 11 November 2013. Retrieved from <http://www.philstar.com/business-life/2013/11/11/1254787/ivan-henares-and-tats-manahan-heritage-conservation-can-boost-real>.

Hani, Ummu & Azzadina, Irna & Sianipar, Corinthias P. M. & Setyagung, Estav & Ishii, Tomohisa. (2012). Preserving Cultural Heritage through Creative Industry: A Lesson from Saung Angklung Udjo. *Procedia Economics and Finance*. 4. 193-200. 10.1016/S2212-5671(12)00334-6.

Hawkes, Jon (2001). *The Fourth Pillar of Sustainability: Culture's Essential Role in Public Planning*. Melbourne: Common Ground.

Henderson, Joan C. (2012). "Conserving Heritage in South East Asia: Cases from Malaysia, Singapore and the Philippines". *Tourism Recreation Research* Vol. 37(1), 2012: 47-55.

Hiyari, Montaser A. (2012). An Integrated Participatory Approach in Managing Built Heritage: Case Study Al Salt, Jordan. Dissertation

submitted to the Faculty of Spatial Planning of Technical University of Dortmund (June 2012).

Legislative Council Secretariat (2008). Built Heritage Conservation Policy in Singapore. Research and Library Services Division

Logan, W. and Larsen, P. (2018). World Heritage and Sustainable Development New Directions in World Heritage Management. New York: Routledge

Nocca, Francesca (2017). The Role of Cultural Heritage in Sustainable Development: Multidimensional Indicators as Decision-Making Tool. Sustainability (2017), 9, 1882.

Palaña, Voltaire (2015). Heritage Conservation Incentive Bill Pushed. The Manila Times, 23 February 2015. Retrieved from <http://www.manilatimes.net/heritage-conservation-incentives-bill-pushed/165176/>.

Peerapun, Wannasilpa. (2018). Participatory Planning Approach to Urban Conservation and Regeneration in Amphawa Community, Thailand. Asian Journal of Environment-Behaviour Studies. 3. 10.21834/aje-bs.v3i6.245.

Radzuan, Indera and Ahmad, Yahaya (2015). "Assessing Cultural Heritage Potential: A Framework to Incorporate Incentives Program into Heritage Management Strategies". 4th International Conference on Technology Management, Business and Entrepreneurship, November 24-25, 2015.

Russo, Paolo and Van der Borg, Jan (2006). New Culture-Oriented Economic Development Trajectories: The Case Study of Four Dutch Cities (June 2006). University Ca' Foscari of Venice, Dept. of Economics Research Paper Series No. 35/06.

Sabatini, F. (2019). Culture as Fourth Pillar of Sustainable Development: Perspectives for Integration, Paradigms of Action. European Journal of Sustainable Development, 8(3), 31.

Throsby, D. (2007). "The Value of Heritage". Heritage Economics Workshop, ANU 11-12 October 2007.

UNESCO (2012). Culture: a driver and an enabler of sustainable development. UN System Task Team on the Post-2015 UN Development Agenda. May 2012.

Wang, C. (2013). Heritage formation and cultural governance: the production of Bopiliao Historic District, Taipei, International Journal of Heritage Studies, 19:7, 676-691, DOI: [10.1080/13527258.2012.687696](https://doi.org/10.1080/13527258.2012.687696)

Zerrudo, Eric (2020). "Heritage, Makakain ba yan? Heritage-Driven Development" in Culture based Governance For Local Government Units

of the Philippines Volume 1: Heritage and Development. Manila, National
Commission for Culture and the Arts