

### **3 LONG-TERM EMPTY PROPERTIES (AN67-2016)**

Reference is made to Article X of the Minute of Meeting of the Policy and Resources Committee of 8th December, 2014 when the Council agreed to:-

- the reduction of the existing 50% Council Tax discount on properties which are both unoccupied and unfurnished to 10% for the 6 to 12 month period from 1st April, 2015.
- implement revised Council Tax charges on long term empty properties on a phased basis; 100% of charge from 1st April, 2015 and 200% of charge (ie 100% surcharge) from 1st April, 2016.

The Council has the power to grant additional exemption from the levy, or to charge a reduced level of increase, in addition to the mandatory exemption from the increase for those properties being marketed.

The level of flexibility can be used in a wide range of scenarios and it is not possible to provide an exhaustive list. However, Scottish Government Guidance indicates that the following situations would merit flexibility in terms of not charging the Council Tax increase where the property has been empty for one year and:

- The owner is finishing renovations prior to moving in/selling/letting and can demonstrate that these works are progressing.
- A long term second home where the owner was unable to meet the 25 day occupancy criteria in the previous 12 months due to personal circumstances, but where a history of 25 day occupancy can be shown in previous years.
- A property that is taking a long time to sell/let in a stagnant market despite being priced accordingly.
- Any other circumstances where the owner has agreed with an Empty Homes Officer to take steps to re-occupy their property and it is in the view of the Empty Homes Officer that a time-limited Council Tax increase "holiday" would encourage the property to be brought back into use sooner.

It is recommended that the Committee agree to delegate to the Executive Director of Corporate Services the power to grant additional exemptions or charge reduced levels of increase where, in her view, hardship or unfairness would otherwise result.

In view of the timescales involved this Agenda Note was approved by the Executive Director of Corporate Services in consultation with the Convener of the Policy and Resources Committee, the Labour Group Spokesperson, the Conservative Member, the Liberal Democrat Member and the Independent Member.