

IMPACT AND VALUE ASSESSMENT

Report Title: Council Tax for Long-Term Empty Dwellings

Where the Impact & Value Assessment has identified a likely impact in relation to the committee proposal, detailed evidence is provided below.

STRATEGIC IMPLICATIONS

Corporate Plan

Working in partnership with communities? - YES.

Tackling poverty? - YES.

Tackling climate change and supporting sustainable places? - YES.

Developing as resilient, stronger and greener local economy? - YES.

Enabling our children & young people to achieve their full potential? - YES.

Protecting and caring for our most vulnerable people? - YES.

Supporting and promoting physical and mental wellbeing? - YES.

Legal and Governance

Subject to a legislative framework? - Yes

The legislative framework is The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013 as, most recently, amended by The Housing (Scotland) Act 2025. The report seeks to make use of further discretion, provided by the recent amendment, on the imposition of increased Council Tax charges being levied on long-term empty dwellings.

Legal implications identified? - NO.

Governance implications identified? - NO.

RESOURCE IMPLICATIONS

Finance

Financial implications identified? - YES.

Implementation will result in increased Council Tax income

Workforce

Workforce implications identified? - NO.

Asset Management

Asset Management implications identified? - NO.

CONSULTATION AND COMMUNICATION

Consultation

Internal or external consultation? - NO.

Communications

Communications plan? - YES.

There will be direct mailing to all those who will either be impacted immediately by the changes or who may be impacted within the next six months.

POLICY CHECKLIST

This report represents a new policy or a change to an existing policy document.

Corporate Risk Assessment

Corporate risk implications identified? - NO.

Equality & Fairness Impact Assessment (EFIA)

Protected equality characteristics impact? - NO.

Human Rights impact? - No impact.

Inequalities of outcome caused by socio-economic disadvantage impact? - No impact.

Inequalities of outcome in relation to Communities of Place or Communities of Interest impact? - No impact.

Strategic Environmental Assessment (SEA)

This proposal is exempt from SEA.

Climate Change Impact Assessment

Business, Industry & Supply Chain impact? - NO.

Energy Consumption impact? - NO.

Buildings & Infrastructure impact? - NO.

Land Use & Land-Use Change impact? - NO.

Transport & Connectivity impact? - NO.

Waste & the Circular Economy impact? - NO.

Climate Resilience & Engagement impact? - NO.

Child Rights & Wellbeing Impact Assessment

Impact based on the GIRFEC wellbeing indicators? - NO.

Sustainable Procurement & Supply Impact Assessment

Resource use and consumption impact? - NO.

Social wellbeing impact? - NO.

Environmental wellbeing impact? - NO.

Economic wellbeing impact? - NO.

Data Protection Impact Assessment (DPIA)

Impact related to personal data/information? - YES.

A DPIA has been undertaken. The checklist confirmed that no further action was needed.