

## **EX59. Council Tax Levy on Long Term Unoccupied Dwellings**

The Executive considered a report by the Director of Corporate and Housing Services proposing to levy an increase in Council Tax payable on long-term unoccupied dwellings.

The Council Tax (Variation for Unoccupied Dwellings)(Scotland) Regulations 2013 allow local authorities to levy a charge up to 200% of the standard Council Tax charge in respect of certain long term unoccupied dwellings. Falkirk Council had charged 90% since 1 April 2015.

It was proposed that the charge is increased to 200%. It was estimated that this would yield approximately £270,000 annually. An additional member of staff would be required to administer the scheme with the cost offset against income.

The increase would apply to most properties which have been unoccupied for a period of 12 months or longer. However, the regulations provided for exemptions which were set out in the report.

Additionally it was proposed that the Chief Finance Officer be granted authority to delay the application of the levy for up to 6 months in exceptional circumstances.

### **Decision**

#### **The Executive agreed to:-**

- (1) apply a 100% Council Tax levy on all properties that have been no-one's main residence for more than 12 months, except where legislation does not permit this, from 1<sup>st</sup> April 2017;**
- (2) grant the Chief Finance Officer discretion to delay the application of this levy for up to 6 months in exceptional circumstances where, due to these circumstances, the Council Tax payer could not have avoided this levy; and**
- (3) fund a single post, from the additional revenue generated, to ensure the scheme is administered and policed effectively.**