

Request for Delegated Authority Approval (Emergency Powers – 2020 COVID-19 Pandemic)

Completed form should be emailed to the Chief Executive

Directorate:	Chief Executive's
Service:	FICT
Subject:	Council Tax Long Term Empty (LTE) Levy - Covid19 Discretion
Author:	Nicola Gemmell
Date of Request:	27 April 2020
Background:	<p>The Leadership Panel of 22/08/17 agreed an increase in Council Tax charges for all LTE properties unoccupied for over 12 months of upto 200% by 01/04/19</p> <p>The Leadership Panel of 29 Oct 2019 agreed new discretionary criteria not to apply the increased Council tax charges where:</p> <p>(i) a property is actively undergoing repairs/ renovations to make it habitable, including where planning applications have been lodged, for a maximum period of up to 24 months;</p> <p>(ii) customers are actively engaging with the Council's Empty Homes Officer to bring the property back into use for a maximum period of up to 24 months; and</p> <p>(iii) exceptional circumstances exist that are out with the control of the customer and which prevent the property from being occupied or sold (subject to approval by Nicola as Service Lead – Revenues and Benefits and subject to annual review).</p> <p>Out with the above discretion customers who are actively marketing a property for sale or rent are also excluded from the levy for 24 months.</p>
Approval Sought For:	<p>We are getting a number of enquiries from customers regarding the levy and the impact caused by Covid19 – this includes customers who are approaching the 24 month timescale and are unable to sell/rent their property or undertake renovations to make their property habitable because of the lock down restrictions, and also customers advising of financial hardship. I would propose the following;</p> <ol style="list-style-type: none"> 1. Not adding any new LTE levy's with effect from 01/04/2020 for a period of up to 6 months (up to 30 Sep 2020) 2. Where customers are unable to complete sales or rent property, or are unable to complete renovations the current 24 month

	<p>relief from the levy can be extended to 30 September 2020. (NB this is already covered in the discretion approved by LP of 29 Oct 2019)</p> <p>3. Where customers who are currently paying the levy subsequently contact us to advise that they are experiencing financial hardship due to Covid 19 up to 6 months 'holiday' from the levy will be applied up to 30 Sep 2020. Subject to approval of Service Lead Revenues & Benefits</p> <p>(In all of the above cases the standard Council Tax charge will apply)</p>
Additional Information:	<p>Details of all discretion will be recorded and reported as required to a future LP.</p> <p>Councils Across Scotland are reporting similar issues and developing local discretion schemes</p>
Legal Implications:	<p>Wynne Carlaw has provided advice that delegation G21 is required regarding points 1 & 3 of this proposal and that point 2 is covered under existing discretion approved by LP of 29 Oct 2019</p>
Procurement Implications:	N/A
Financial Implications:	<p>Any financial implications will be from reduced Revenues from LTE levy – these will be recorded on the return to the Scottish Government once information is available</p>

Chief Executive's Office use only:

Name(s) of Elected Member(s) consulted:	Douglas Campbell and Peter Henderson
Elected Member Feedback:	
Decision:	Approved