

<b>Report to:</b>	<b>EXECUTIVE CABINET</b>
<b>Date:</b>	13 February 2019
<b>Executive Member/Reporting Officer:</b>	Councillor Bill Fairfoull - Deputy Executive Leader Ilys Cookson – Assistant Director (Exchequer)
<b>Subject:</b>	<b>COUNCIL TAX LONG TERM EMPTY DWELLINGS</b>
<b>Report Summary:</b>	<p>Legislation is now in place to extend the existing long term empty property charge currently in place which was agreed by Executive Cabinet in 2012.</p> <p>Section 11B of LGFA 1992 amended by Rating (Property in Common Occupation ) and Council Tax (Empty Dwellings) Act 2018 now provides that local authorities may increase the charge for empty dwellings dependant on the period of time that the property has been empty.</p> <p>This report details the outcome of consultation on the Big Conversation between 10 December 2018 and 18 January 2019.</p>
<b>Recommendations:</b>	<p>It is recommended that Members agree:</p> <ol style="list-style-type: none"> <li>i) From 1 April 2019: <ul style="list-style-type: none"> <li>• 200% Council Tax is charged on properties that have been empty for more than 2 years</li> </ul> </li> <li>ii) From 1 April 2020: <ul style="list-style-type: none"> <li>• 200% Council Tax is charged on properties that have been empty for more than 2 years and less than 5 years and</li> <li>• 300% is charged for properties that have been empty for more than 5 years</li> </ul> </li> <li>iii) From 1 April 2021: <ul style="list-style-type: none"> <li>• 200% Council Tax is charged on properties that have been empty for more than 2 years and less than 5 years, and</li> <li>• 300% is charged for properties that have been empty for more than 5 years and less than 10 years</li> <li>• 400% is charged for properties that have been empty for more than 10 years</li> </ul> </li> </ol>
<b>Corporate Plan:</b>	The report contributes to the corporate vision to bring empty residential properties back into use by providing much needed housing in the Borough.
<b>Policy Implications:</b>	The proposal has the potential benefits to increase housing supply in the Borough and boost the local economy by bringing empty residential properties back into use, in accordance with the general policy of seeking to apply the minimum levels of discount from council tax where this would lead to increased revenue to the Council and bring empty properties back into residential use. The council could decide not to increase the empty property charge, however this would not incentivise empty property owners to bring

the property back into use and the council would not collect any potential increase in council tax due.

**Financial Implications:**  
**(Authorised by the statutory  
Section 151 Officer & Chief  
Finance Officer)**

There are a small number of empty properties in Tameside, the increase in the level of Council tax that can be levied will raise additional funds that will be paid into the council tax collection fund. However, the proposed increases are to incentivise occupancy, rather than as a pure revenue generating measure, so the additional funding is unlikely to be material.

**Legal Implications:**  
**(Authorised by the Borough  
Solicitor)**

Consultation is good practice, fair and advisable and helps to make the Council is less vulnerable to external challenge. It is however a moment in time as empty properties become vacant on a rolling basis, and it would be reasonable to notify owners of vacant properties of the policy change so that they can make appropriate plans.

**Risk Management:**

Risks are detailed in Section 8 of this report.

**Access to Information:**

By contacting the report author.

**Background Information:**

The background papers relating to this report can be inspected by contacting Ilys Cookson, Assistant Director of Exchequer Services.



Telephone: 0161 342 4056



e-mail: [ilyc.cookson@tameside.gov.uk](mailto:ilyc.cookson@tameside.gov.uk)

## **1. INTRODUCTION**

- 1.1 In February 2012, the Executive Cabinet adopted a general policy of seeking to apply the minimum levels of discount from council tax where this would lead to increased revenue to the Council and bring empty properties back into residential use. At that time approval was given to charge an additional 50% council tax for most properties which have been empty for more than two years in accordance with the Local Government Finance Act 2012 which saw the abolition of a number of nationally set discounts and the introduction of more locally set discounts. The Policy was reviewed in 2014 and was found to be operating as expected.
- 1.2 New legislation now provides that local authorities may increase the charge for empty dwellings dependant on the period of time that the property has been empty is contained in Section 11B of LGFA 1992 amended by Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018.
- 1.2 Although there was no legal requirement to consult the public, a consultation exercise took place via the Big Conversation website on the proposed changes from 10 December 2018 to 18 January 2019 following approval by key decision. An equality impact assessment was completed. This report summarises the proposed changes, results of the consultation and recommends amendments to the existing Council policy on Council Tax discounts.

## **2 BACKGROUND**

- 2.1 Properties become empty for a variety of reasons and many properties become empty for short periods of time such as a few weeks between tenancies in the rented sector and between occupiers in the private sector. Typically registered social landlords and private landlords experience a short period when a property changes tenants or is undergoing renovation as it is in the landlord's interests to tenant the property as quickly as possible to maximise rental income.
- 2.2 Owners of many privately owned empty residential properties have inherited them or purchased them to live in at some point or purchased as an investment which may require improvement or renovation before occupation.
- 2.3 Tameside has 102,365 properties on the Council Tax register households. As at January 2019 there were 2,724 properties that are empty. This includes 887 properties that are exempt from Council Tax due to circumstances. Whether a property, or dwelling, is exempt is determined in accordance with Council Tax legislation. Such dwellings may be exempt due to property owned by a deceased liable person and estate going through probate, property cannot be occupied by law, occupier detained in prison, property occupied by Minister of religion, liable person receiving care elsewhere, dwelling been repossessed, hall of residence for students by way of example.
- 2.4 Of the 1,837 (1.8% of all properties liable for Council Tax) that are actually empty and could be occupied, 1,155 have been empty for less than a year, of those 825 have been empty for less than 6 months.
- 2.5 682 properties have been empty for over one year therefore the figures suggest that 0.6% of all residential properties in Tameside are long term empty, or a third of all empty properties are considered to be long term empty. This does not include properties that are currently empty and exempt and which may be available for occupation at some point in the future.
- 2.6 Table 1 below details the number of empty properties in Tameside and the period that the property has been empty as at December 2018.

**Table 1 -**

<b>Empty period</b>	<b>Total</b>
Empty for less than 6 months	825
Empty between 6 months and one year	330
Empty between one and 2 years	309
Empty between 2 and 5 years	231
Empty between 5 and 10 years	80
Empty more than 10 years	62
<b>Total empty and which could be occupied</b>	<b>1837</b>

2.3 A total of 373 properties have been empty for more than 2 years and which could be occupied and which are currently liable to pay 150% Council Tax.

2.4 The Council Tax bands of the current empty properties are detailed here.

**Table 2 –**

	<b>Total</b>	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>
<b>Empty for less than 6 months</b>	825	475	183	117	30	14	3	3
<b>Empty between 6 months and one year</b>	330	187	64	49	16	9	4	1
<b>Empty between one and 2 years</b>	309	184	49	48	17	7	3	1
<b>Empty between 2 and 5 years</b>	231	147	41	25	8	8	2	0
<b>Empty between 5 and 10 years</b>	80	59	6	9	1	2	1	2
<b>Empty more than 10 years</b>	62	41	9	8	1	3	0	0

### 3 PROPOSED CHANGES

3.1 The changes to council tax empty property charges, contained in the new legislation is detailed below.

**Table 2 – Proposed changes**

<b>Effective From</b>	<b>Proposed Amount</b>	<b>Details</b>
01 April 2019	200%	Empty for 2 years or more
01 April 2020	200%	Less than 5 years
01 April 2020	300%	5 years or more
01 April 2021	200%	Empty for less than 5 years
01 April 2021	300%	Between 5 and 10 years
01 April 2021	400%	10 years or more

3.2 As with the 2012 changes there is no requirement to consult, however, it is considered good practice to do so. On the basis that owners of empty properties now may not be the same owners of empty properties in the future, a letter was sent to all existing owners of empty properties to outline the council's intention to increase charges over the next three years in line with the new legislation.

3.3 Subject to approval the plan would be to write to all empty property owners each year to outline the future charges, again on the basis that owners of empty properties change over time, with the exception of anyone who owns a second home in Tameside.

- 3.4 Although only owners of empty properties are affected by the increased charges the Big Conversation will also request the views of any other members of the public who may wish to comment. The draft letter sent to empty property owners is attached at **Appendix A** and the consultation timeline is set out below:

#### CONSULTATION TIMELINE

Event	Date
Executive decision to consult	10 December 2018
Consultation	10 December 2018 to 18 January 2019
Senior Leadership Team	29 January 2019
Executive Board	6 February 2019
Executive Cabinet	13 February 2019
Policy effective from	01 April 2019

#### 4 CONSULTATION OUTCOMES

- 4.1 The consultation was open to all members of the public via the Big Conversation web-site. Empty property owners were advised of the consultation by letter as detailed at **Appendix A** and a total of 1093 letters were sent to empty property owners who had a property empty for more than one year. This included empty properties that currently exempt from Council Tax and which may at a point in the future attract the empty property charge where the exemption ceases. The owners of 241 of the 1093 or 22% of long term empty property owners, owned more than one empty property in Tameside.
- 4.2 Overall 37 comments were received which is just 3.3% of the letters that were sent to empty property owners or just 0.03% of all Council Tax properties in Tameside. A total of 22 respondents lived in Tameside, 6 lived outside of Tameside and 9 did not declare where they lived. Fourteen (14) of the 22 respondents that lived in Tameside, lived in Mottram, Hyde and Stalybridge and 6 lived in Ashton which is 63.6% of all Tameside respondents. Although 6 respondents lived outside the Tameside area, these responses have been included in the analysis as they may own empty property in the Tameside area. Two responses appeared to be from the same person.
- 4.3 The responses to the key parts of the consultation are detailed below:

**Table 3 – Consultation Responses**

<b>Question 1 – Please indicate which of the following best describes your main interest in the consultation</b>		
<b>Interest</b>	<b>Number</b>	<b>% of all respondents</b>
Member of the public	6	16.22%
Current or past owner of an empty property	24	64.86%
An employee of Tameside	0	0
A community or voluntary group	0	0
A partner organisation	0	0
A business/ private organisation	1	2.70%
Other	6	16.22%

In terms of 'Other' respondents the breakdown was as follows: 1 x property owner, 1 x agent, 1 x power of attorney for empty property owner in care home, 1x occupier, 1x son of an empty property and 1 x executor of an estate which includes an empty property.

	<b>Comments</b>
1	Trying to bring a property into a loveable condition and unhappy paying council tax for services not provided. Any increase will result in me moving into the property and leaving the family in our current property.
2	We are doing up our house and want to move into it soon and already pay 150%.
3	It is money for nothing and robs landlords or funds needed for improvements and will lead to increased rents and house prices and few properties for benefit assisted families.
4	Increase is wrong and unfair. Electoral Roll is a blunt instrument to determine occupancy however encourages single person occupancy or let to students to attract lower council tax.
5	Discretion to increase, not compulsory. Tameside council tax higher than other areas. Proposals from Registered Social Landlords to repair and lease back too costly and I would get no income. Most of council tax pays for refuse collection and so empty properties already taxed too much.
6	A tax on people who strive to secure financial security. Will be more difficult to bring properties back into use as brings greater financial burden, worry and stress.
7	I don't agree with the proposals and rate of increase too steep when already paying tax on own home. Timescales put pressure on people and selling a house can take years due to market conditions. Genuine reasons for holding onto a house. Council should review social housing arrangements.
8	Disagree with the proposals. Personal circumstances should be considered such as where a property is empty following a bereavement and emptying a house is an emotional experience. Feels like a fine for not meeting an imposed timeframe; however have no problem that 100% Council Tax is charged on empty properties.

9	Landlords rights reduced and maintenance costs increased, can no longer ask for a deposit (?) and face longer time consuming routes to seek payment or eviction. Landlords have no info on good or bad tenants. Police / HMRC offer no information on good tenants, L/L responsible for criminal activity at properties. L/L's prosecuted for poor living conditions and paying council tax in an area they don't reside in. No incentives for private landlords but there are incentives for new commercial ventures (?). Suggests postponing all tax increases, Council offer 12 month no pay amnesty for empty home owners to kick start their appetite to rent and Council procures tradespeople to carry out repairs at low cost. Distraught as proposals come at same time as Brexit.
10	Agree with the proposals. Owning an empty property costs money by way of increased house insurance, utilities, including heating to avoid damp and burst pipes so paying council tax is no different. Selling a property is a positive experience.
11	I own an empty property which requires investment to make it habitable and working with Housing Growth to make the property liveable.
12	Empty property been on the market since 2017, and despite best efforts buyer dropped out. We feel any increase in Council tax would be unacceptable
13	Trying to sell an empty property we inherited since 2016 and now have a buyer. We have not chosen to leave the property empty and object to any increase in Council Tax.
14	I am not in favour of the proposals
15	Short term intermittent non occupied properties should not be burdened with additional tax when already paying full tax. Eliminates properties being available for emergency short term use.
16	Property may be empty due to problem tenants, owners want to leave a property to a relative, unfair when services are not used.
17	Oppose the increase as often personal reasons why a prop is empty.
18	Our property is not long term empty as we inherited it and use it sometimes.
19	Consideration should be given to cash flow as sometimes a desire to refurbish but not the finances.
20	Appreciate the proposal. Leaving property empty can be beneficial if it increases in value, and such legislation is helpful however not in Tameside. Owners of empty properties in Ashton are victims of circumstance and Council could offer to purchase empty properties and renovate by offering owners a fair market price, however know that isn't financially viable. Ownership a privilege not a burden. Council should reduce business rates.
21	Implementation may have negative consequences on owners trying to upkeep a property.
22	Landlords have to have empty properties where tenants leave properties in a mess. Landlord already taxed too much. If implemented should be introduced when property has been empty for 3 years rather than 2.
23	Another way of having to pay more tax.
24	Agree in principle however carrying out wishes of someone in a care home where property is subject to deferred payments for care home fees.
25	Penalising developers who bring properties back into use as at least 4 months to obtain planning permission and 6 months to carry out work.
26	I have no opinion.

27	Unfair on pensioners who renovate properties to supplement their pensions. Agree with charging extra charge on dormant empty properties.
28	Should be charged 400% after one year of being empty as increments pointless and empty properties need to be weeded out.
29	Disagree with proposals and bought property for family members to have a chance to get on property ladder. Feel bullied to do something may not feel like doing.
30	Mother in nursing home and awaiting a new power of attorney which is lengthy process and home cannot be sold in meantime. The house is currently exempt from council tax.
31	Council should buy own properties and not dictate what others should do.
32	Inherited property which needs renovations and can't live in it until renovations complete.
33	Don't agree or disagree as property inherited going through probate.
34	Understand strategy and delay implementation to 2020 or 2021 as 2019 implementation is insufficient notice, and only charge if sale is not marketed for sale or let. Should discount empty rates for single people. Intend to place one of two properties owned in Tameside on the market in the next year.
35	When will this apply to business rates
36	In principle agree with the charge if owners who renovate and then sell the property are granted a council tax rebate.
37	Don't know why I am asked to complete survey as my empty property is currently charged 150% and very much lived in.

Questions 3 to 8 of the survey results are detailed at Appendix C and include the sex, age, ethnicity, postcode, religion and sexual orientation of all respondents.

## 5 CONSULTATION ANALYSIS

- 5.1 A total of 8 (21.6%) respondents agreed with the proposals, 22 (59.4%) respondents expressed concern with regard to the proposed implementation of the new long term empty property charges, and 8 (21.6%) gave no firm opinion as to whether they agreed or disagreed with the proposals.
- 5.2 Table 4 below summarises the comments made. More than one comment was made by many respondents and the full analysis is detailed at **Appendix C**.

**Table 4 – Consultation Analysis**

<b>Comment</b>	<b>No of respondents</b>	<b>% of responses</b>
Generally positive comments	8	21.6
Generally negative comments	22	59.4
No opinion	8	21.6
Renovation of empty properties	6	16.2
Comments relating to business rates	3	8.1
Delay implementation	3	8.1
Problem tenants	3	8.1
Council should buy empty properties	4	10.8
Comments refer to Business Rates	3	8.1
Reduction or rebate required	3	8.1

- 5.3 A number of comments made by respondents will not be affected by the increases in empty charge. For example 2 comments related to second home ownership and this is unaffected by the proposals. Equally empty property owners residing in nursing homes or where an estate is being considered under probate, are unaffected as a Council Tax exemption applies in such circumstances and therefore no Council Tax is payable for those owners.
- 5.4 References to tenanted properties and the requirements to renovate suggests that Landlords require more than a 2 year period to renovate a property, however evidence from the number of properties which are empty for less than 6 months (45% of all empty properties) suggests otherwise. Landlords usually undertake repairs in the shortest time possible in order to maximise rental income.
- 5.5 The majority of rented properties in Tameside fall into the lowest Council Tax bands of Band A and B which have a Council Tax charge of £1,103.46 Band A and Band B £1,287.38 in 2018/19 or between £91.95 and £107.00 payable in Council Tax per month. The average rent payable for Housing Benefit purposes if properties are rented to tenants who claim benefit in a 2 bedroom property in Tameside is £487 per month. Three bedroom properties attract rents in excess of £570 per month.
- 5.6 Empty property owners without funds to renovate is not a new issue and therefore face the reality of selling a property at a lower price or renting. An empty property charge is unlikely to have any bearing on the decision of the owners due to the considerable timescales involved in that the charge does not begin to increase until a property has been empty for more than 2 years.
- 5.7 Two comments were made with reference to business rates. An empty property charge is already in place in respect of business premises in accordance with business rates legislation.
- 5.8 Housing Growth have been contacted by 25 empty property owners during the consultation period for advice and guidance with a view to discussing options in terms of renovations to properties. Of those 25, 12 owners have been referred to Ashton Pioneer Homes (APH) and Jigsaw Registered Social Landlords (RSL) as they sometimes offer a lease and repair

scheme to empty property owners. Funding is limited however the process is that the RSL offer to buy suitable properties and undertake repairs to bring the property to an acceptable standard before adding the property to their existing rental property portfolio. In the case of leasing the RSL undertakes the repairs and then markets the property for rent in return for a management fee and surplus rent is paid to the owner. At the end of the agreed lease period the property returns to the owner. APH also have a grant available up to £25k in certain circumstances. The greater Manchester Combined Authority (GMCA) has also suggested that further grant monies for renovations will be available in the future.

- 5.9 According to colleagues in Housing Growth it is estimated that empty property owners are spending between £2,000 and £5,000 a year in utility charges, council tax, standing charges insurances and deterioration and rental income could be as much as £5,000 to £6,000. The council may take steps if empty homeowners refuse to maintain the empty property or bring it back into use if the property is causing a nuisance to the community such as removing rubbish or fly tipping, issue statutory notices to improve a property and ultimately issue a compulsory purchase order or enforce sale where appropriate.
- 5.10 Housing Growth is to host a future drop-in session at Ashton Old Baths specifically aimed at owners of empty properties to provide advice and guidance.
- 5.11 Six other Greater Manchester authorities are known to be introducing some or all of the changes effective from 01 April 2019.

## **6 EQUALITY IMPACT ASSESSMENT**

6.1 The Equality Act 2010 makes certain types of discrimination unlawful on the grounds of:

Age	Gender	Race	Gender reassignment
Disability	Maternity	Sexual orientation	Religion or belief

6.2 Section 149 of the Equality Act 2010 places the Council and all public bodies under a duty to promote equality. All public bodies are required to have regard to the need to:

- Eliminate unlawful discrimination.
- Promote equal opportunities between members of different equality groups.
- Foster good relations between members of different equality groups including by tackling prejudice and promoting understanding.
- Eliminate harassment on the grounds of membership of an equality group.
- Remove or minimise disadvantages suffered by members of a particular equality group.
- Take steps to meet needs of people who are members of a particular equality group.
- Encourage people who are members of an equality group to participate in public life, or in any other area where participation is low.
- This specifically includes having regard to the need to take account of disabled people's disabilities.

6.3 The Act therefore imposes a duty on the Council which is separate from the general duty not to discriminate. When a local authority carries out any of its functions, including deciding what Council Tax Support scheme to adopt, the local authority must have due regard to the matters within the section of the Act outlined above. The courts have made it clear that the local authority is expected to rigorously exercise that duty.

6.4 A full equality impact assessment has taken place and which is detailed at Appendix D. All owners of empty properties that have been empty for 2 years or more will be affected by the proposals, unless an exemption is in place. There will be no anticipated specific impacts negative or positive on the protected impact groups as they cannot be identified as

the Council does not hold detailed information on the individuals who own the empty properties.

- 6.5 Whilst the proposed changes incentivises owners of properties to rent or sell the property it will also add extra expense (Council Tax) to the owner until the property is back in use. It is important to consider those who will face real hardship from the impact of these changes and for whom extended payment arrangements would be considered.
- 6.6 The overall consideration of this EIA is that by enacting these changes some property owners who are vulnerable or may fall into one or more of the protected characteristic groups may be negatively impacted, however cannot be identified.
- 6.7 The impact of the proposals may be; non-declaration of empty property status, collection and protected characteristic groups. In terms of mitigation the Council regularly reviews the status of properties and where a property is rented, request a copy of the tenancy agreement confirming dates of residency. The Council may not be able to fully collect the additional Council tax charge from empty property owners who deliberately avoid payment however in practice this is no different from occupied premises where the occupier attempts to evade payment. It is recognised that the proposals could create financial impact for some individuals and extended payment arrangements can be considered based on financial needs.
- 6.8 Empty properties are found in every area of Tameside and across every Council Tax band. The Tameside Housing Need Assessment (HNA) 2017 and Capita system has been used as evidence sources in the equality impact assessment.

## 7 FINANCIAL IMPACT

- 7.1 The purposes of the consultation is to consider extending the current policy in place which charges empty properties 150% Council Tax when the property has been empty for 2 years or more, and to encourage empty property owners to bring properties back into active use.
- 7.2 The following table gives indicative costs which may be raised if the proposed increases are approved where a property has been empty for 2 years or more, based on current Council Tax rates and number of empty properties. The possible revenue should be treated with caution as the projection in terms of both the Council Tax charge and number of properties and length of empty period will change over time and arrears of Council Tax in such circumstances may be difficult to collect.

**Table 5 – Potential Revenue based on current data and Council Tax levels**

<b>Effective date</b>	<b>Description</b>	<b>Number of properties affected</b>	<b>Proposed Council Tax payable</b>	<b>Possible revenue £000</b>
From 01 April 2019	Empty for more than 2 years and less than 5 years	231	200%	£500K
From 01 April 2020	Empty less than 5 years	231	200%	£500K
	Empty more than 5 years	142	300%	£486K
From 01 April 2021	Empty for less than 5 years	231	200%	£500K
	Between 5 and 10 years	80	300%	£260K
	10 years or more	62	400%	£273K

## **8 RISKS**

- 8.1 As with collecting any monies owed to the Council there is a risk of payment evasion, and in particular the introduction of fictitious tenants who may occupy a property and be eligible for single person discount which has the effect of reducing the amount of Council Tax payable by 25%. Robust checks are in place to ensure that such evasion tactics are identified and addressed. Regular single person discount review exercises are undertaken.
- 8.2 It is difficult to collect monies owed from empty property owners who deliberately avoid payment however in practice this is no different from occupied premises where the occupier attempts to evade payment. Council Tax legislation is used in such cases to recover monies owed and for which court summons and summons costs may be added to the arrears. The use of enforcement action may be required to ensure that monies owed are paid in full.
- 8.3 There is a risk that 373 empty property owners who had previously been paying 150% Council Tax pre April 2019 would have a further 50% Council tax to pay after April 2019. Council Tax is payable over a 12 month period and payment arrangements will be offered to empty property owners who may have difficulty in paying the 200% Council Tax due.

## **9 CONCLUSIONS**

- 9.1 The consultation responses represent just 2% of all empty property owners where the empty property could be occupied, and 0.03% of all Council Tax households in the Borough. Some of the comments made by way of response did not affect the introduction of the proposed increases to Council Tax dependent on the length of time the property had been empty.
- 9.2 Responses were negative overall with regard to any proposed increase in Council Tax and a range of comments were made with regard to empty properties, however the number of empty properties which could be brought back into use in Tameside is considerable.
- 9.3 Housing Growth has assisted empty property owners as part of the consultation. In some cases RSLs can assist empty property owners via release and repair schemes to bring the property back into active use.
- 9.4 A full Equality Impact Assessment (EIA) has been carried out and there is no direct or indirect impact identified on the protected characteristic groups. The EIA can be found at Appendix D. Empty properties are found in every area of Tameside and across every Council Tax band.
- 9.5 Indicative costs which may be raised are detailed in section 7 based on current Council Tax charges should the properties continue to remain empty for long periods of time. A number of assumptions are made in determining potential revenue.

## **10 RECOMMENDATIONS**

- 10.1 The recommendations are set out at the front of this report.

# APPENDIX A

## PRIVATE & CONFIDENTIAL Second Class Post

Dear Sir/Madam

### Empty Property Consultation

I am writing to you as, according to the Council Tax register, you are the owner of an empty property in Tameside. I would like to invite your views regarding proposed empty long term property charges in the borough which is currently open for consultation.

The council is considering further increases in empty property charges where the property has been empty for a long period of time, in accordance with new legislation contained in the Rating (Property in Common Occupation ) and Council Tax (Empty Dwellings) Act 2018 amending Section 11B of Local Government Finance Act 1992.

The details of the changes proposed are as follows:

Details of empty property	Proposed amount of Council Tax to be charged	Effective From
Empty for 2 years or more	200%	01 April 2019
Less than 5 years	200%	01 April 2020
5 years or more	300%	01 April 2020
Empty for less than 5 years	200%	01 April 2021
Between 5 and 10 years	300%	01 April 2021
10 years or more	400%	01 April 2021

Your views on the proposals are sought as the council is committed to bringing long term empty properties back into use, or levy a charge on long term empty properties which could be brought back into use. Details of the consultation are on the Councils website at [www.tameside.gov.uk/tbc/ctaxonemptydwellings](http://www.tameside.gov.uk/tbc/ctaxonemptydwellings)

If you are potentially interested in selling, renting or repairing your empty property, we are glad to be of assistance. In Tameside there is a shortage of good quality and well-managed affordable housing for local families. Transforming your empty property will not only turn a financial burden into a cash generator, but it will also be of great benefit to the community.

The Council has a proven track record of working with Housing Associations and private developers in Tameside. As an owner it could be a difference of several thousand pounds, steady rental income, or huge property uplift through repair works. If you would like to discuss selling, renting or repairing your empty property please contact Housing Growth on 0161 342 3541 or via email on [jack.gould@tameside.gov.uk](mailto:jack.gould@tameside.gov.uk)

The consultation is open from 10 December 2018 to 18 January 2019 after which the Council's Executive Cabinet will consider the proposals in February 2019.

Yours sincerely,

*I. Cookson .*

**Ilys Cookson**  
**Assistant Director**  
**Governance and Pensions**

## APPENDIX B

### BIG CONVERSATION SURVEY RESULTS

<b>Question 1 – Please indicate which of the following best describes your main interest in the consultation</b>	
<b>Interest</b>	<b>Number / % respondents</b>
Member of the public	6 (16.22%)
Current or past owner of an empty property	24 (64.86%)
An employee of Tameside	0
A community or voluntary group	0
A partner organisation	0
A business/ private organisation	1 (2.70%)
Other	6 (16.22%)

In terms of 'Other' respondents the breakdown was as follows: 1x property owner, 1x agent, 1x power of attorney for empty property owner in care home, 1x occupier, 1x son of an empty property and 1x executor of an estate which includes an empty property.

**Question 2 – Having read and considered our proposals to change the council tax charges applied to long term empty dwellings, please let us know your views and comments in the box below.**

Consultation Analysis key:

Positive comments	P
Negative comments	N
Renovation	R
Delay implementation	D
Tenants	T
Council	C
Business Rates	B
Reduction /Rebate	RR

<b>Comments</b>	<b>P</b>	<b>N</b>	<b>R</b>	<b>D</b>	<b>T</b>	<b>C</b>	<b>B</b>	<b>RR</b>
Trying to bring a property into a loveable condition and unhappy paying council tax for services not provided. Any increase will result in me moving into the property and leaving the family in our current property.		N	R					
We are doing up our house and want to move into it soon and already pay 150%.			R					
It is money for nothing and robs landlords or funds needed for improvements and will lead to increased rents and house prices and few properties for benefit assisted families.		N	R					
Increase is wrong and unfair. Electoral Roll is a blunt instrument to determine occupancy however encourages single person occupancy or let to students to attract lower council tax.		N						
Discretion to increase, not compulsory. Tameside council tax higher than other areas. Proposals from Registered Social Landlords to repair and lease back too costly and I would get no income. Most of council tax pays for refuse collection and so empty properties already taxed too much.		N						
A tax on people who strive to secure financial security. Will be more difficult to bring properties back into use as brings greater financial burden, worry and stress.		N						
I don't agree with the proposals and rate of increase too steep when already paying tax on own home. Timescales put pressure on people and selling a house can take years due to market conditions. Genuine reasons for holding onto a house. Council should review social housing arrangements.		N				C		

Disagree with the proposals. Personal circumstances should be considered such as where a property is empty following a bereavement and emptying a house is an emotional experience. Feels like a fine for not meeting an imposed timeframe, however have no problem that 100% Council Tax is charged on empty properties.		N						
Landlords rights reduced and maintenance costs increased, can no longer ask for a deposit (?) and face longer time consuming routes to seek payment or eviction. Landlords have no info on good or bad tenants. Police / HMRC offer no information on good tenants, L/L responsible for criminal activity at properties. L/L's prosecuted for poor living conditions and paying council tax in an area they don't reside in. No incentives for private landlords but there are incentives for new commercial ventures (?). Suggests postponing all tax increases, Council offer 12 month no pay amnesty for empty home owners to kick start their appetite to rent and Council procures tradespeople to carry out repairs at low cost. Distraught as proposals come at same time as Brexit.		N	R	D	T	C	B	RR
Agree with the proposals. Owning an empty property costs money by way of increased house insurance, utilities, including heating to avoid damp and burst pipes so paying council tax is no different. Selling a property is a positive experience.	P							
I own an empty property which requires investment to make it habitable and working with Housing Growth to make the property liveable.			R					
Empty property been on the market since 2017, and despite best efforts buyer dropped out. We feel any increase in Council tax would be unacceptable		N						
Trying to sell an empty property we inherited since 2016 and now have a buyer. We have not chosen to leave the property empty and object to any increase in Council Tax.		N						
I am not in favour of the proposals		N						
Short term intermittent non occupied properties should not be burdened with additional tax when already paying full tax. Eliminates properties being available for emergency short term use.		N						
Property may be empty due to problem tenants, owners want to leave a property to a relative, unfair when services are not used.		N			T			
Oppose the increase as often personal reasons why a prop is empty.		N						
Our property is not long term empty as we inherited it and use it sometimes.								
Consideration should be given to cash flow as sometimes a desire to refurbish but not the finances.	P		R					
Appreciate the proposal. Leaving property empty can be beneficial if it increases in value, and such legislation is helpful however not in Tameside. Owners of empty properties in Ashton are victims of circumstance and Council could offer to purchase empty properties and renovate by offering owners a fair market price, however know that isn't financially viable. Ownership a privilege not a burden. Council should reduce business rates.	P					C	B	
Implementation may have negative consequences on owners trying to upkeep a property.		N						
Landlords have to have empty properties where tenants leave properties in a mess. Landlord already taxed too much. If implemented should be introduced when property has been empty for		N		D	T			

3 years rather than 2.								
Another way of having to pay more tax.		N						
Agree in principle however carrying out wishes of someone in a care home where property is subject to deferred payments for care home fees.	P							
Penalising developers who bring properties back into use as at least 4 months to obtain planning permission and 6 months to carry out work.		N	R					
I have no opinion.								
Unfair on pensioners who renovate properties to supplement their pensions. Agree with charging extra charge on dormant empty properties.	P	N	R					
Should be charged 400% after one year of being empty as increments pointless and empty properties need to be weeded out.	P							
Disagree with proposals and bought property for family members to have a chance to get on property ladder. Feel bullied to do something may not feel like doing.		N						
Mother in nursing home and awaiting a new power of attorney which is lengthy process and home cannot be sold in meantime. The house is currently exempt from council tax.								
Council should buy own properties and not dictate what others should do.		N				C		
Inherited property which needs renovations and can't live in it until renovations complete.		N	R					
Don't agree or disagree as property inherited going through probate.								
Understand strategy and delay implementation to 2020 or 2021 as 2019 implementation is insufficient notice, and only charge if sale is not marketed for sale or let. Should discount empty rates for single people. Intend to place one of two properties owned in Tameside on the market in the next year.	P			D				RR
When will this apply to business rates							B	
In principle agree with the charge if owners who renovate and then sell the property are granted a council tax rebate.	P		R					RR
Don't know why I am asked to complete survey as my empty property is currently charged 150% and very much lived in.								
Total	8	22	10	3	3	4	3	3

<b>Question 3 – What is your sex?</b>	
	<b>Number / % respondents</b>
Female	10 (28.57%)
Male	19 (54.29%)
Prefer to self-describe	1 (2.86%)
Prefer not to say	5 (14.29%)
Didn't respond	2 (5.45%)

<b>Question 4 – What is your age?</b>	
	<b>Number / % respondents</b>
Under 30	0 (0.00%)
31 to 40 years old	1 (2.7%)
41 to 50 years old	5 (13.5%)
51 to 60 years old	9 (24.3%)
61 to 70 years old	6 (16.2%)
71 to 80 years old	6 (16.2%)
Over 80 years old	1 (2.7%)
Did not state	9 (24.3%)

<b>Question 5 – What is your postcode?</b>	
	<b>Number / % respondents</b>
Tameside postcode	22 (59.4%)
Postcode outside Tameside	6 (16.2%)
Did not respond	9 (24.3%)

<b>Question 6 – What is your ethnic group?</b>	
	<b>Number / % respondents</b>
White/English/Welsh	29 (90.63%)
Asian, Asian British/Indian	2 (6.25%)
Other	1 (3.13%)
Did not respond	5 (13.5%)

<b>Question 7 – What is your religion?</b>	
	<b>Number / % respondents</b>
No religion	2 (6.90%)
Christian	23 (79.31%)
Hindu	2 (6.90%)
Other religion	2 (8.00%)
Did not respond	8 (21.6%)

<b>Question 8 – What is your sexual orientation?</b>	
	<b>Number / % respondents</b>
Heterosexual / straight	21 (67.74%)
Gay man	1 (3.23%)
Prefer not to say	7 (22.58%)
Prefer to self-describe	2 (6.45%)
Did not respond	6 (16.2%)

## APPENDIX D

### EQUALITY IMPACT ASSESSMENT

<b>Subject / Title</b>	<b>COUNCIL TAX LONG TERM EMPTY DWELLINGS</b>
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<b>Team</b>	<b>Department</b>	<b>Directorate</b>
Revenues	Exchequer	Governance and Pensions

<b>Start Date</b>	<b>Completion Date</b>
1 November 2018	December 2018

<b>Project Lead Officer</b>	Ilys Cookson
<b>Service Unit Manager</b>	Karen Milner
<b>Assistant Director/ Director</b>	Ilys Cookson

<b>EIA Group</b> (lead contact first)	<b>Job title</b>	<b>Service</b>
Ilys Cookson	Assistant Executive Director	Exchequer
Karen Milner	Operational Lead	Exchequer

### **PART 1 – INITIAL SCREENING**

*An Equality Impact Assessment (EIA) is required for all formal decisions that involve changes to service delivery and/or provision. Note: all other changes – whether a formal decision or not – require consideration for an EIA.*

*The Initial screening is a quick and easy process which aims to identify:*

- those projects, proposals and service or contract changes which require a full EIA by looking at the potential impact on any of the equality groups*
- prioritise if and when a full EIA should be completed*
- explain and record the reasons why it is deemed a full EIA is not required*

*A full EIA should always be undertaken if the project, proposal and service / contract change is likely to have an impact upon people with a protected characteristic. This should be undertaken irrespective of whether the impact is major or minor, or on a large or small group of people. If the initial screening concludes a full EIA is not required, please fully explain the reasons for this at 1e and ensure this form is signed off by the relevant Contract / Commissioning Manager and the Assistant Director / Director.*

<p><b>1a.</b></p>	<p><b>What is the project, proposal or service / contract change?</b></p>	<p>Tameside Council have considered and consulted on the following proposed changes to the existing long term empty property charge:</p> <table border="1" data-bbox="740 302 1442 683"> <thead> <tr> <th data-bbox="740 302 968 369"><b>Effective From</b></th> <th data-bbox="968 302 1158 369"><b>Proposed Amount</b></th> <th data-bbox="1158 302 1442 369"><b>Details</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="740 369 968 436">01 April 2019</td> <td data-bbox="968 369 1158 436">200%</td> <td data-bbox="1158 369 1442 436">Empty for 2 years or more</td> </tr> <tr> <td data-bbox="740 436 968 472">01 April 2020</td> <td data-bbox="968 436 1158 472">200%</td> <td data-bbox="1158 436 1442 472">Less than 5 years</td> </tr> <tr> <td data-bbox="740 472 968 508">01 April 2020</td> <td data-bbox="968 472 1158 508">300%</td> <td data-bbox="1158 472 1442 508">5 years or more</td> </tr> <tr> <td data-bbox="740 508 968 575">01 April 2021</td> <td data-bbox="968 508 1158 575">200%</td> <td data-bbox="1158 508 1442 575">Empty for less than 5 years</td> </tr> <tr> <td data-bbox="740 575 968 642">01 April 2021</td> <td data-bbox="968 575 1158 642">300%</td> <td data-bbox="1158 575 1442 642">Between 5 and 10 years</td> </tr> <tr> <td data-bbox="740 642 968 683">01 April 2021</td> <td data-bbox="968 642 1158 683">400%</td> <td data-bbox="1158 642 1442 683">10 years or more</td> </tr> </tbody> </table> <p><b>The above would be changes to the Council Tax long term empty charge agreed by Cabinet on 13 February 2019.</b></p>	<b>Effective From</b>	<b>Proposed Amount</b>	<b>Details</b>	01 April 2019	200%	Empty for 2 years or more	01 April 2020	200%	Less than 5 years	01 April 2020	300%	5 years or more	01 April 2021	200%	Empty for less than 5 years	01 April 2021	300%	Between 5 and 10 years	01 April 2021	400%	10 years or more
<b>Effective From</b>	<b>Proposed Amount</b>	<b>Details</b>																					
01 April 2019	200%	Empty for 2 years or more																					
01 April 2020	200%	Less than 5 years																					
01 April 2020	300%	5 years or more																					
01 April 2021	200%	Empty for less than 5 years																					
01 April 2021	300%	Between 5 and 10 years																					
01 April 2021	400%	10 years or more																					

<p><b>1b.</b></p> <p><b>What are the main aims of the project, proposal or service / contract change?</b></p>	<p>In February 2012, the Executive Cabinet adopted a general policy of seeking to apply the minimum levels of discount from council tax where this would lead to increased revenue to the Council. At that time approval was given to charge an additional 50% council tax for most properties which have been empty for more than two years in accordance with the Local Government Finance Act 2012 (LGFA) which saw the abolition of a number of nationally set discounts and the introduction of more locally set discounts.</p> <p>The existing long term empty property charge of 150% Council Tax on all properties that are empty for 2 years or more was agreed by Cabinet in 2014.</p> <p>New legislation contained in Section 11B of LGFA 1992 amended by the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 gives local authorities discretion to increase the council tax charges on empty properties.</p> <p>In consideration of increasing the long term empty property charge a report presented to Executive Cabinet on 26 February 2019 sets out:</p> <ul style="list-style-type: none"> <li>• What the Council is required to do in terms of procedural requirements</li> <li>• What it has consulted the public about</li> <li>• What the public said</li> <li>• The impact of the proposals on the public.</li> </ul> <p>The Council has consulted on three proposed changes for 6 weeks from 10 December 2018 to 18 January 2019:</p> <ol style="list-style-type: none"> <li>1. that from April 2019, 200% is charged for properties that have been empty for at least 2 years; and</li> <li>2. that from April 2020, 300% is charged for properties that have been empty for at least 5 years; and</li> <li>2. that from April 2021, 400% is charged for properties that have been empty at least 10 years.</li> </ol> <p>The changes would encourage and incentivise properties to be brought into use or increase the revenue for the Council.</p>
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**1c. Will the project, proposal or service / contract change have either a direct or indirect impact on any groups of people with protected equality characteristics?**

**Where a direct or indirect impact will occur as a result of the project, proposal or service / contract change please explain why and how that group of people will be affected.**

Protected Characteristic	Direct Impact	Indirect Impact	Little / No Impact	Explanation
Age			Y	
Disability			Y	
Ethnicity			Y	
Sex / Gender			Y	
Religion or Belief			Y	
Sexual Orientation			Y	
Gender Reassignment			Y	
Pregnancy & Maternity			Y	
Marriage & Civil Partnership			Y	

**Other protected groups determined locally by Tameside and Glossop Strategic Commission?**

Group (please state)	Direct Impact	Indirect Impact	Little / No Impact	Explanation
Mental Health			Y	
Carers			Y	
Military Veterans			Y	
Breast Feeding			Y	

**Are there any other groups who you feel may be impacted, directly or indirectly, by this project, proposal or service / contract change? (e.g. vulnerable residents, isolated residents, low income households, those who are homeless)**

Group (please state)	Direct Impact	Indirect Impact	Little / No Impact	Explanation

*Wherever a direct or indirect impact has been identified you should consider undertaking a full EIA or be able to adequately explain your reasoning for not doing so. Where little / no impact is anticipated, this can be explored in more detail when undertaking a full EIA.*

1d.	Does the project, proposal or service / contract change require a full EIA?	Yes	No
		Y	

1e.	<p><b>What are your reasons for the decision made at 1d?</b></p>	<p>All proposed changes to the Long Term Empty Properties charges, if implemented, will impact on owners of properties in Tameside that have been empty for more than 2 years.</p> <p>As detailed information is not held by the Council on the individuals who own the empty properties, it is not sufficient to say that, where little / or no impact can be identified, individuals who would be affected may fall into one or more of the protected characteristic groups. A full EIA will look at the background of the reasons for the proposed changes and the types of property that would be affected.</p>
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*If a full EIA is required please progress to Part 2.*

## **PART 2 – FULL EQUALITY IMPACT ASSESSMENT**

<p><b>2a. Summary</b></p>
<p>In February 2012, the Executive Cabinet adopted a general policy of seeking to apply the minimum levels of discount from council tax where this would lead to increased revenue to the Council. At that time approval was given to charge an additional 50% council tax for most properties which have been empty for more than two years in accordance with the Local Government Finance Act 2012 (LGFA) which saw the abolition of a number of nationally set discounts and the introduction of more locally set discounts.</p> <p>The existing long term empty property charge of 150% Council Tax on all properties that are empty for 2 years or more was agreed by Cabinet in 2014.</p> <p>New legislation contained in Section 11B of LGFA 1992 amended by the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 gives local authorities discretion to increase the council tax charges on empty properties from 01 April 2019 with the discretion for further increases from April 2020 and April 2021.</p> <p>The discretion given to local authorities is as follows: To raise the charge for empty properties to –</p> <ul style="list-style-type: none"> <li>• from April 2019, 200% for properties that have been empty for at least 2 years; and</li> <li>• from 01 April 2020, 300% for properties that have been empty for at least 5 years; and</li> <li>• from 01 April 2021, 300% for properties that have been empty for at least 5 years but less than 10 Years and 400% for properties that have been empty for at least 10 years.</li> </ul> <p>Although there was no legal requirement to consult the public, a consultation exercise took place via the Big Conversation website on the proposed changes for 6 weeks from 10 December 2018 to 18 January 2019. The Big Conversation is the Council's on-line consultation tool.</p> <p>Empty property owners were advised of the consultation by letter and a total of 1093 letters were sent to empty property owners who had a property empty for more than one year. This included empty properties that currently exempt from Council Tax and which may at a point in the future attract the empty property charge where the exemption ceases. The owners of 241 of the 1093, or 22% of long term empty property owners, owned more than one empty property in Tameside.</p> <p>In consideration of increasing the long term empty property charge a report presented to Executive Cabinet on 26 February 2019 sets out:</p>

- What the Council is required to do in terms of procedural requirements
- What it has consulted the public about
- What the public said
- The impact of the proposals on the public.

Both changes would encourage and incentivise properties to be brought into use or increase the revenue for the Council.

## 2b. Issues to Consider

Properties become empty for a variety of reasons and many properties become empty for short periods of time such as a few weeks between tenancies in the rented sector and between occupiers in the private sector. Typically registered social landlords and private landlords experience a short period when a property changes tenants or is undergoing renovation as it is in the landlord's interests to tenant the property as quickly as possible to maximise rental income.

Owners of many privately owned empty residential properties have inherited them or purchased them to live in at some point or purchased as an investment which may require improvement or renovation before occupation.

A property may be empty due to the property being owned by a deceased liable person and estate going through probate, property cannot be occupied by law, occupier detained in prison, property occupied by Minister of religion, liable person receiving care elsewhere, dwelling been repossessed, hall of residence for students, by way of example. These dwellings are exempt from Council Tax and would not be subject to the long term empty property charge whilst in the exemption period.

Tameside has 102,365 properties on the Council Tax register households. As at January 2019 there were 2,724 properties that are empty. This includes 887 properties that are exempt from Council Tax.

Of the 1,837 (1.8% of all properties liable for Council Tax) that are actually empty and could be occupied, 1,155 have been empty for less than a year, of those 825 have been empty for less than 6 months.

682 properties have been empty for over one year therefore the figures suggest that 0.6% of all residential properties in Tameside are long term empty, or a third of all empty properties are considered to be long term empty. This does not include properties that are currently empty and exempt and which may be available for occupation at some point in the future.

These statistics represent a wasted resource when considered against the need for affordable housing that exists in Tameside, Greater Manchester and nationally. The Tameside Housing Need Assessment (HNA) 2017 published in December 2017 identified that an additional 680 affordable properties per year would be required in Tameside.

The Council aims to reduce the number of empty properties in the Tameside area. The main tool at the Council's disposal to reduce empty properties is to set council tax discounts and charges at a level that incentivises owners to bring properties back into use.

This will have social and economic benefits for the Tameside area and other public sector agencies will also benefit, such as Greater Manchester Fire Service, who respond to fires at empty properties, and Greater Manchester Police, who respond to incidents such as break ins, vandalism and squatters at empty properties.

The Council aims to reduce the number of empty properties for the following reasons:

- Empty properties can detract from an area's attractiveness
- Empty properties can lead to a lack of commercial attractiveness for the area (residential/social/environmental)
- Empty properties can be a drain on emergency services resources
- Renovation of properties can boost the local economy
- There is a shortage of affordable housing
- Properties are empty because the owners may be unable or unwilling to take action

The proposal to increase the charges for Council Tax on long term empty properties could potentially deliver an extra £500k in the 2019 / 20 financial year; £986K in the 2020/21 financial year and £1.03m in the 2021/22 financial year.

The EIA explores the anticipated impacts from changes to this policy and how we will consult on proposals.

## 2c. Impact

Table 1 below details the number of empty properties in Tameside and the period that the property has been empty as at December 2018.

**Table 1 -**

Empty period	Total	% of total number of empty properties	Current % Council Tax payable	Proposed % Council Tax payable from April 2019	Proposed % Council Tax payable from April 2020	Proposed % Council Tax payable from April 2021
Less than 6 months	825	44.9	100	100	100	100
6 months and 1 year	330	18	100	100	100	100
1 and 2 years	309	16.8	100	100	100	100
2 and 5 years	231	12.6	150	200	200	200
5 and 10 years	80	4.3	150	200	300	300
More than 10 years	62	3.4	150	200	300	400
<b>Total empty and which could be occupied</b>	<b>1837</b>					

The number of properties affected by the proposed increase in long term empty property charges would be 373 which would have an increase in Council Tax from 150% to 200% from April 2019. Of those 373 properties, 142 properties which would have an increase from 200% to 300% from April 2020, of which 62 would have a further increase from 300% to 400% from April 2021.

Table 2 below details the number of empty properties in each of Tameside's wards and the period that the property has been empty as at November 2018. The long term empty properties are distributed throughout all wards.

**Table 2 -**

Ward	Period empty			
	less than 6 months	6 months to 1 year	1 to 2 years	Over 2 years
Ashton Hurst	33	18	9	3
Ashton St Michael's	106	16	16	16
Ashton St Peter's	99	18	11	19
Ashton Waterloo	41	13	12	7
Audenshaw	59	10	14	10
Denton North East	61	20	17	9
Denton South	38	7	6	10
Denton West	56	20	12	6
Droylsden East	85	19	17	9
Droylsden West	44	19	9	5
Dukinfield	47	14	8	13
Dukinfield-Stalybridge	68	12	6	4
Hyde Godley	62	13	15	8
Hyde Newton	87	17	14	13
Hyde Werneth	89	15	9	14
Longdendale	57	17	15	5
Mossley	81	36	10	16
Stalybridge North	50	23	13	28
Stalybridge South	36	10	8	8

**Risks:****Non-declaration of empty property status**

Some empty property owners may opt in the future to not divulge the true status of a property to avoid increased Council Tax charges and may declare fictitious people as resident.

**Collection**

The Council may not be able to fully collect the additional Council tax charge from empty property owners who deliberately avoid payment however in practice this is no different from occupied premises where the occupier attempts to evade payment. .

**Protected characteristic groups.**

There will be no anticipated specific impacts negative or positive on the protected impact groups as they cannot be identified as the Council does not hold detailed information on the individuals who own the empty properties.

Whilst the proposed changes incentivises owners of properties to rent or sell the property it will also add extra expense (Council Tax) to the owner until the property is back in use. It is important to consider those who will face real hardship from the impact of these changes.

The overall consideration of this EIA is that by enacting these changes some property owners who are vulnerable or may fall into one or more of the protected characteristic groups may be negatively impacted.

**2d. Mitigations** *(Where you have identified an impact, what can be done to reduce or mitigate the impact?)***Impact1**

Non-declaration of empty property status

The Council to regularly review the status of properties and where a property is rented, request a copy of the tenancy agreement confirming dates of residency.

<b>Impact 2</b> Collection	Council Tax legislation is used in such cases to recover monies owed and for which court summons and summons costs may be added to the arrears. Extended payment arrangements may be considered for liable persons suffering financial hardship. The Council would need to apply a bad debt provision.
<b>Impact 3</b> Protected characteristic groups	The Council recognise that the proposals could create financial impact for some individuals and extended payment arrangements can be considered based on financial needs.

<b>2e. Evidence Sources</b>
The Tameside Housing Need Assessment (HNA) 2017 Capita system, Tameside MBC Exchequer Services

<b>2f. Monitoring progress</b>		
<b>Issue / Action</b>	<b>Lead officer</b>	<b>Timescale</b>
<i>Required</i>	<i>Required</i>	<i>Required</i>

<b>Signature of Contract / Commissioning Manager</b>	<b>Date</b>
<b>Signature of Assistant Director / Director</b>	<b>Date</b>