

Section 1: About the proposal

Title of Proposal
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Policy to double charge Council Tax on Second Homes in Argyll and Bute using powers given to the Council by The Council Tax (Variation on Unoccupied Dwellings) (Scotland) Regulations 2023.

Who will deliver the proposal ?

Fergus Walker, Revenue and Benefits Manager

## Section 2: Evidence used in the course of carrying out EqSEIA

### Consultation / engagement

- x Scottish Government Consultation : Extensive consultation on the regulations between April 2023 and July 2023, as detailed [here](#) . The report on the consultation is available [here](#).
- x Council Engagement : No prior consultation by the Council, but ongoing collaboration with second home owners to review the policy's impact during the 2024/2025 year.

### Data

- x Monitoring the number of second homes and their usage trends.
- x Analysing Council Tax collection data for second homes.

### Other information

None

### Gaps in evidence

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	Negative	No impact	Positive	Don't know
Low income			X	
Low wealth			X	
Material deprivation			X	
Area deprivation			X	
Socio-economic background			X	
Communities of place			X	
Communities of interest			X	

If you have identified any impacts on service users, explain what these will be.

Age, Disability, Ethnicity, Sex, Gender Reassignment, Marriage and Civil Partnership, Pregnancy and Maternity, Religion, Sexual Orientation

- x General Impact: The policy is not expected to directly impact these protected characteristics. The primary focus is on property usage rather than individual demographics.
- x Indirect Impact: Improved housing availability may indirectly benefit these groups by providing more housing options, potentially improving living conditions.

Fairer Scotland Duty:

Mainland Rural Population and Island Populations

Positive Impact: Increasing occupied homes may lead to more stable communities, enhanced local economies, and better access to services.

Negative impact: Property owners who wish to keep second homes may face financial burdens, potentially affecting rural and island economies dependent on tourism and seasonal residents.

Low Income, Low Wealth, Material Deprivation, Area Deprivation, Socio-economic Background

- x Positive Impact: Increased housing availability can provide more affordable housing options, benefiting individuals and families in lower income brackets.
- x Economic Boost: Enhanced Council revenues can be reinvested in community services and infrastructure, improving overall living conditions.

Communities of Place and Interest

- x Positive Impact: More occupied b -2 ( )-10.5 (w)13.5 r3omeonon,erilameror 2092 (l)2.6dene ane an

If any 'don't know's have been identified, at what point will impacts on these groups become identifiable?

N/A

Impact on service deliverers (including employees, volunteers etc) :

	Negative	No impact	Positive	Don't know
Protected characteristics:				
Age			X	
Disability		X		
Ethnicity		X		
Sex		X		
Gender reassignment		X		
Marriage and Civil Partnership		X		
Pregnancy and Maternity		X		
Religion		X		
Sexual Orientation		X		
Fairer Scotland Duty:				
Mainland rural population		X		
Island populations		X		
Low income			X	
Low wealth			X	
Material deprivation			X	
Area deprivation			X	
Socio-economic background			X	
Communities of place			X	
Communities of interest			X	

If you have identified any impacts on service deliverers, explain what these will be.

Creation of New Posts

1. Minimising Tax Avoidance:

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How has 'due regard' been given to any negative impacts that have been identified?

1. Consultation and Engagement :
  - The Council has relied on extensive consultation carried out by the Scottish Government on the regulations between April 2023 and July 2023. This consultation included feedback from a wide range of stakeholders, ensuring that the perspectives of service users were considered.
  - Ongoing engagement with second home owners and local residents is planned to review the impact of the policy during the 2024/2025 year. This will help to identify any emerging issues and adjust the policy as necessary.
2. Monitoring and Data Collection :
  - The Council is tracking the impact of the policy by reviewing current and historical data on second homes and analysing Council Tax collection statistics. This data will provide insights into how the policy affects housing availability and affordability.
3. Mitigation Strategies :
  - Should negative impacts on service users be identified, the Council is prepared to implement targeted measures to mitigate these effects. For instance, if the policy disproportionately affects certain demographic groups, tailored support programs or exemptions could be introduced.
  - The Council will consider providing support for those who may struggle with the increased financial burden of double Council Tax, ensuring that the policy does not exacerbate socio-economic inequalities.

#### Service Deliverers

1. Job Creation and Local Employment :
  - The creation of two new trainee posts in the Revenues service demonstrates the Council's commitment to mitigating any negative impacts related to job security and employment opportunities for service deliverers.
  - By focusing these roles in Campbeltown, the Council is supporting local employment and providing care.

How has 'due regard' been given to any negative impacts that have been identified?

**Conclusion**

The Council has taken a comprehensive approach to ensure that due regard is given to any negative impacts identified for service users and service deliverers. Through consultation, data monitoring, job creation, and continuous review, the Council aims to implement the policy in a way that maximises benefits while mitigating any adverse effects. This proactive approach demonstrates a commitment to equality, fairness, and the well-being of the community.

**Section 4: Interdependencies**

Is this proposal likely to have any knock-on effects for any other activities carried out by or on behalf of the council?

Yes

Details of knock-on effects identified

The policy to double charge Council Tax on second homes in Argyll and Bute is expected to have several knock-on effects that could benefit the local community over time. These effects, while primarily aimed at addressing housing availability and increasing Council revenues, also have broader implications for the local economy, community stability, and overall quality of life in rural areas.

Housing Market Impacts

Details of knock-on effects identified

- Enhanced Council Revenues : The additional revenue generated from the double Council Tax on second homes can be reinvested in community services, infrastructure, and development projects. This reinvestment can improve the overall quality of life and make rural towns and communities more attractive places to live and work.
- 4. Community Stability and Cohesion:
  - Reduced Vacancies: By decreasing the number of unoccupied homes, the policy can enhance community stability. Occupied homes contribute to a sense of community, increase safety, and encourage neighbourhood cohesion.
  - Support for Key Workers: Improved housing availability can make it easier for key workers to find accommodation in the area, ensuring that essential services such as healthcare, education, and emergency services are well-staffed and effective.
- 5. Environmental and Infrastructure Benefits:
  - Better Utili

How will you monitor and evaluate the equality impacts of your proposal?

affordability metrics, and socio-economic indicators.

- Stakeholder Input : The annual review process will involve consultations with key stakeholders, including local residents, second home owners, service deliverers, and community organisations. Feedback from these groups will provide valuable insights into the policy's effects on different population segments.
2. Quarterly Budget Monitoring Impact Statement :
- Regular Reporting