

Item: 11

Policy and Resources Committee: 27 November 2018.

Council Tax – Charging on Empty Properties and Second Homes.

Report by Head of Finance.

1. Purpose of Report

To review Council policy on the level of Council Tax discount or surcharge applied to empty properties and second homes.

2. Recommendations

The Committee is invited to note:

2.1.

That the Council has discretion to vary the level of Council Tax discount on empty properties to between 50% and 10%.

2.2.

That, once an empty property has been unoccupied for a continuous period exceeding 12 months, the Council has discretion to reduce the discount from 10% to 0% and also to make an additional surcharge of up to 100%.

2.3.

That the Council has discretion to vary the level of Council Tax on second homes from 50% to 0% but cannot make an additional surcharge.

2.4.

That there are approximately 1,110 properties in Orkney that do not constitute someone's sole or main residence, of which only 260 meet the legislative classification of an 'empty property' that may be subject to the Council's discretion to apply an additional surcharge of up to 100%.

2.5.

That revenue raised from the Council's discretion to vary the level of discount on empty properties and second homes to between 50% and 10% raised £243,000 in financial year 2017 to 2018, which is income that remains ring-fenced for affordable housing projects.

2.6.

That revenue raised from the Council's discretion to remove the 10% discount on second homes or empty properties, or by making an additional surcharge of up to 100% on empty properties, is not ring-fenced and could be expected to raise additional revenues of up to £253,000 per annum.

2.7.

That the Council has discretion to vary the Council Tax charged for empty properties or second homes for different cases, such as by area or length of time a property is unoccupied, and that this may be implemented by not charging an increase or by offering a reduced or higher level of discount.

2.8.

Options for retaining Council Tax discounts or applying surcharges on empty properties and second homes, as detailed in section 10 of this report, together with the human resource implications associated with any additional income raised, as detailed in section 11 of this report.

It is recommended:

2.9.

That, from 1 April 2019, the standard default discount of 50% remains reduced to 10% on empty properties and second homes.

2.10.

That, from 1 October 2019, an additional surcharge of 100% is applied to empty properties that have been unoccupied for a period exceeding 12 months.

2.11.

That, from 1 October 2019, the maximum period that a second home discount of 10% can be awarded should be set at 12 months, following which the discount will end.

2.12.

That additional revenue raised through reducing discounts and additional surcharges on empty properties and second homes that is not ring-fenced, estimated at £253,000 per annum, be allocated as follows:

2.12.1.

From July 2019, £23,700 per annum to implement and develop the Council's Empty Homes Strategy.

2.12.2.

From financial year 2019 to 2020, £15,000 to provide additional resource within Finance Services to help administer and implement changes to empty properties and second homes.

2.12.3.

From financial year 2019 to 2020, £13,500 to provide support to Island Development Trusts looking to apply for Scottish Government housing development funding, together with other energy efficiency and fuel poverty projects being undertaken within Housing Services.

2.12.4.

The remainder of funds raised, estimated at £80,200 in 2019 to 2020 and £200,800 per annum from 2020 to 2021 onwards, to General Fund services.

2.13.

That a 0.6 full-time equivalent permanent post of Administrative Assistant, Revenues and Benefits, G4, be established within the Finance Service.

2.14.

That the Council's discretionary powers to vary the Council Tax charged, including mitigating measures to improve outcomes for isles communities, attached as Annex 1 to this report, should be adopted.

3. Introduction

At the Special General Meeting held on 13 February 2014, when considering recommendations from the Policy and Resources Committee regarding the budget and Council Tax setting for financial year 2014 to 2015, and specifically Council Tax on empty properties and second homes, the Council agreed:

- That, from 1 April 2014, the existing discount of 10% on second homes and empty properties should remain in place.
- That, from 1 April 2014, the existing discount of 50% on empty properties, that were both unoccupied and unfurnished, should remain in place for a period of up to 6 months following a period of unoccupied and unfurnished exemption and thereafter revert to the level referred to above, namely 10%.

4. Background

4.1.

Section 79 of the Local Government Finance Act 1992 provides that unoccupied properties are entitled to a discount of 50%. This remains the default position, but subsequent secondary legislation allows the level of discount to be reduced or removed at the discretion of the Council.

4.2.

From 1 April 2005, the Council Tax (Discount for Unoccupied Dwellings) (Scotland) Regulations 2005 gave local authorities the discretion to vary the level of discount on second homes and empty properties to between 50% and 10%, with the additional revenues raised being ring-fenced for affordable housing. Current Orkney Islands Council policy reduces the level of discount to 10%.

4.3.

From 1 April 2013, the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013 gives local authorities the discretion to vary the level of discount on empty properties from 50% to 10% and, once an empty property has been unoccupied for a continuous period exceeding 12 months, to reduce the discount from 10% to 0% and to make an additional surcharge of up to 100%. Current Orkney Islands Council policy retains the level of discount at 10%.

4.3.1.

Additional revenue raised from removing the 10% discount or making an additional surcharge of up to 100% can be used as the Council sees fit on housing or other priorities.

4.4.

From 1 April 2017, the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2016 gives local authorities the discretionary power to grant no discount on second homes but an additional surcharge cannot be applied.

4.5.

In 2014, when current Orkney Islands Council policy was determined, seven Scottish local authorities had implemented the additional surcharge on empty properties. At the end of 2017 to 2018 this had increased to 23 local authorities with a further four introducing a surcharge during 2018 to 2019. A review of existing policy is considered appropriate as Orkney remains one of the few local authorities not to apply a surcharge.

5. Empty properties and second homes

5.1.

For Council Tax purposes the legislative definition of an empty property is “a property that is no one’s sole or main residence and is not a second home”. There are currently 298 properties in Orkney that fall within that definition.

5.2.

For Council Tax purposes the legislative definition of a second home is a property that is “no ones’ sole or main residence but is furnished and evidence is produced to establish that it is lived in for at least 25 days during any 12 month period”. There are currently 402 properties that fall within that definition.

5.3.

Overall, there are approximately 1,110 properties in Orkney that do not constitute someone's sole or main residence, including the 700 properties defined as empty properties or second homes. The remaining 410 unoccupied properties include those that qualify for Council Tax exemptions – such as those that cannot lawfully be occupied (for example, there are 251 properties below tolerable standard), the previous occupant is now living in residential care or the property is under repair.

6. Empty Property – application of discount or surcharge

6.1.

Legislation provides the discretionary power to remove the discount of between 50% and 10% or to apply an additional surcharge of 100% on certain properties which have been empty for one year or more. It is estimated that of the 298 properties that fall within the definition of an 'empty property', 260 have been empty for one year or more, of which 220 have been unoccupied for 5 years or less.

6.2.

Empty properties that are being genuinely marketed for sale or let at a realistic market price will be exempt from any additional surcharge of up to 100% until they have been unoccupied for two years or more. New build properties can also qualify for this exemption.

6.3.

Legislation gives the Council discretion to vary the Council Tax charged for different cases. This could include charging different rates (including on a case by case basis) according to, for example:

- The area the dwelling is in.
- The length of time that the dwelling has been unoccupied.
- Other circumstances as a local authority considers appropriate.

6.3.1.

The discretion to vary the Council Tax charged for different cases permits local authorities to modify provision by:

- Not charging a Council Tax increase.
- Charging a reduced level of increase.
- Offering a higher level of discount.

6.4.

The discretion that the Council has to vary the Council Tax charged for different cases could be used in a wide range of scenarios, for example, to take account of the reasons why an owner is justified in leaving the dwelling unoccupied and/or reasons why the dwelling could not be lived in, sold or let.

6.4.1.

A list of the variations that are considered should apply are attached as Annex 1 to this report.

6.4.2.

An overview of the standard empty property and second home discounts or surcharges are attached as Annex 2 to this report.

6.5.

For all cases, the maximum discount of 50% and a maximum increase of 100% as set in the legislation must not be exceeded.

6.6.

Local authorities are prevented from using their discretion to vary Council Tax charges in a way that gives more favourable treatment to unoccupied social rented dwellings just because they are owned by a social landlord. It is important that all owners take steps to bring unoccupied homes back into use as soon as possible, rather than leaving them empty.

6.6.1.

Of the 260 properties that have been empty for one year or more there are currently 16 properties that belong to Orkney Islands Council, including 6 schoolhouses and the former Papdale Halls of Residence (a Council Tax Band H property).

7. Second Homes

7.1.

The Council has the discretion to reduce any discount on second homes to 0% but cannot apply an additional surcharge of up to 100%.

7.2.

There is a risk that empty property owners may request their property be treated as a second home in order not to be subject to an additional empty property surcharge of up to 100%.

7.2.1.

The onus is for property owners to prove that their property is a genuine second home and that the property is lived in for at least 25 days in any 12 month period. Such evidence may include utility bills, TV licence, insurance or travel documents. Visiting officers, including the Empty Homes Development Officer, may be utilised to follow up on individual properties and assist in monitoring the distinction between long-term empty homes and second homes.

7.3.

To retain parity with the discount on empty properties it is considered that second homes should retain the 10% discount for up to 12 months and that the discount should be removed thereafter.

8. How additional revenues raised can be used

8.1.

Revenue raised from reducing the discount on empty properties and second homes from 50% to 10% remains ring-fenced to be used for affordable housing projects.

8.2.

Revenue raised from removing the 10% discount or applying an empty property surcharge of 100% is not ring-fenced and can be used as the local authority sees fit on housing or other priorities.

8.3.

The Scottish Government provides the following guidance to local authorities on the purpose of the Regulations:

8.3.1.

The discretionary power to remove the empty property/second home discount or setting an increase of 100% on certain empty properties is intended as an additional tool to help local authorities encourage owners to bring empty properties back into use, both to increase the supply of housing for those who need homes and to reduce the blight on communities caused by houses being left empty and allowed to fall into disrepair.

8.3.2.

A Council Tax increase could be used as part of a wider approach to tackle long-term empty homes including support and guidance to owners and provision of loans or grants if available.

8.3.3.

When determining policy in relation to discounts or increases, local authorities may refer to their Housing Need and Demand Assessments and their Local Housing Strategy to determine the effect of second home ownership and long-term empty properties in their areas. This will allow them to decide whether increased levels of council tax would help to address any problems arising from these types of properties.

8.4.

Although Scottish Government guidance promotes the reinvestment of funds into encouraging empty properties to be brought back into use, there is no statutory requirement for local authorities to use income that is not ring-fenced in such a manner. The Council can opt to use the additional funding as it sees fit. Demands on the additional income might include:

- Funding implementation of the Council's Empty Homes Strategy, for example, the provision of an assistance scheme.
- Funding any additional staff resources required to implement the Council's Empty Homes Strategy or administering the revised Council Tax discount/surcharge policy.
- Provide an additional income stream for the Council's General Fund.

9. Empty Homes Strategy

9.1.

The Council is currently in the process of developing an Empty Homes Strategy that aims to identify and tackle empty homes in the private sector and the issues associated with them, understanding the scale of the problem and developing a process to bring empty properties back into use. The strategy has been subject to a public consultation process that ended on 24 November 2018 and will be the subject of a report to a future meeting of the Education, Leisure and Housing Committee.

9.2.

The Council currently employs a part-time Empty Homes Development Officer, which is part-funded by both Shelter Scotland and Highlands and Islands Enterprise until June 2019.

9.2.1.

The first 12 months of the Empty Homes Scheme brought 18 empty properties back into use and year two of the project aims to bring a minimum of 20 more properties back in to use. An extension of the project and funding would further increase the number of properties brought back to use in the future and provide property owners with a dedicated point of contact and source of information.

9.3.

Any additional income raised from applying the discretionary power to remove the empty property/second home discount, or set a Council Tax increase of 100%, could be used in part to help implement the Council's Empty Homes Strategy, including continued funding of an Empty Property Development Officer beyond June 2019. Indeed, implementation of any Council Tax empty property surcharge may be difficult to implement or justify without such an investment.

9.3.1.

The employment of an Empty Homes Development Officer beyond June 2019 would assist not only with communicating with the empty property owners (that might be subject to a Council Tax surcharge of 100%) but also by communicating with second homes owners and owners of unoccupied properties that are currently exempt and to assist bringing such properties back into use.

10. Options

10.1.

The options, or combination of options, in respect of reviewing policy on empty property/second home discounts or applying a surcharge of up to 100% on empty properties include:

10.1.1.

Option 1 – retention of a 10% discount on empty properties or second homes with the ring-fenced revenue raised of £243,000 per annum (at 2017 to 2018 levels) being directed to the provision of affordable housing through the Housing Revenue Account.

10.1.2.

Option 2 – to remove the current 10% discount on empty properties once the property has been unoccupied for a period exceeding 12 months but not to apply an additional surcharge of up to 100%. This would raise revenues of up to £21,000 per annum (at 2017 to 2018 levels) that are not ring-fenced.

10.1.3.

Option 3 – to remove the current 10% discount on second homes once the property has been unoccupied for a period exceeding 12 months. This would raise revenues of up to £25,000 per annum (at 2017 to 2018 levels) that are not ring-fenced.

10.1.4.

Option 4 – to remove the 10% discount on empty properties and to apply a surcharge on empty properties (that have been empty for one year or more) of up to 100%. This would raise revenues of up to £228,000 per annum (at 2017 to 2018 levels) that are not ring-fenced.

10.2.

Advice from other local authorities that have already implemented an additional surcharge on empty properties is to ensure that empty property owners are provided with early notice of any proposed changes, owners are provided with additional information on the impact of the changes and to allow sufficient time to manage an increased workload arising from complex queries or appeals (for example, disputes over the classification of an empty property or second home).

10.3.

The removal of the 10% discount on empty properties and second homes plus the application of a surcharge of up to 100% on empty properties could be implemented from 1 April 2019. However, there are additional workload measures that will require to be put in place to ensure that the process can be properly managed and implemented, which may suggest that, in line with some other local authorities, a realistic date from introducing any revised policy would be 1 October 2019.

11. Human Resource Implications

11.1.

Removal of the Council Tax discount from empty properties and second homes, and the application of an additional levy on empty properties is linked into the proposed Empty Homes Strategy, which aims to bring empty properties back into use. The Council currently employs a part-time Empty Homes Development Officer, which is funded until June 2019. Continuation of this 0.6 Full Time Equivalent post, at an estimated cost of £18,700 per annum plus £5,000 per annum support costs, will be considered by the Education, Leisure and Housing Committee when it considers the Empty Homes Strategy in due course.

11.2.

Removal of the Council Tax discount from empty properties and second homes, and the application of an additional levy on empty properties, is expected to introduce additional administrative processes and enforcement issues. Properties will require to be correctly classified, there will be increased numbers of queries and appeals as well as additional workload to manage the discounts and surcharges. This would require an additional 0.6 Full Time Equivalent staff resource, graded at G4, to be established on a permanent basis within the Finance – Revenues team, at a cost of £15,000 per annum, to assist with monitoring and gathering information on around 700 properties. A Job Description for this role is attached as Annex 3 to this report.

11.3.

To ensure that the maximum funding can be drawn in to Orkney from the Scottish Government Islands Housing Fund for projects developed by Island Development Trusts, that generally have an empty homes element, Housing Services are considering a project support role, at an estimated cost of £27,000 per annum. The post, which is yet to be fully developed, would provide support to Islands' Development Trusts looking to apply for Scottish Government housing development funding, plus other energy efficiency and fuel poverty projects being undertaken within Housing Services and support the Council's work towards the eradication of fuel poverty via the multiple energy efficiency projects administered by Housing Services.

11.3.1.

One half of the funding, estimated at £13,500 per annum, required for the project support post could be provided by the additional revenues raised from the increased Council Tax charges on empty properties and second homes. The remaining one half of the funding, of £13,500, would come from the annual funding received from the Scottish Government via the Home Energy Efficiency Programme for Scotland: Area Based Schemes. Subject to successfully securing the funding from the Scottish Government, a temporary post of up to two years in duration would be established in due course under the Chief Executive's delegated authority.

11.4.

If approved, the posts will be recruited to in accordance with the Recruitment and Selection Policy including taking account of the Redeployment policy, and continuous service of existing staff.

12. Equalities Impact

An Equality Impact Assessment has been undertaken and is attached as Annex 4 to this report.

13. Links to Council Plan

13.1.

The proposals in this report support and contribute to improved outcomes for communities as outlined in the Council Plan strategic priority theme of Thriving Communities.

13.2.

The proposals in this report have been developed with due regard to Orkney's isles communities.

13.2.1.

The proposed policy is anticipated to have a significantly different effect on an isles community compared with other communities in Orkney, as follows:

- Although only 15% of all properties in Orkney are situated in the North and South Isles (excluding Burray and South Ronaldsay), a disproportionate number, of one third, of all empty properties are situated in the Isles.
- The proposed Empty Homes Strategy notes that properties in the North Isles and South Isles (excluding Burray and South Ronaldsay) regularly take longer to sell and gain a lower sale price.

13.2.2.

The following mitigating measures or actions will be developed to improve outcomes for isles communities:

- Empty properties, situated in the North and South Isles (excluding Burray and South Ronaldsay), that are being genuinely marketed for sale or let at a realistic market price should be exempt from any surcharge of up to 100% in the amount payable until they have been unoccupied for three years, rather than the standard two years.

14. Links to Local Outcomes Improvement Plan

The proposals in this report support and contribute to improved outcomes for communities as outlined in the Local Outcomes Improvement Plan priority of Strong Communities.

15. Financial Implications

15.1.

In the financial year 2017 to 2018 revenues of £243,000 were raised from the reduction of empty property and second home discount from 50% to 10%. These revenues are ring-fenced income for affordable housing projects and expected to continue beyond 2017 to 2018.

15.2.

From 1 October 2019 a maximum revenue of £23,000 might be expected to be raised in 2019 to 2020 by the reduction of the discount on empty properties and second homes from 10% to 0%. Thereafter, revenues of up to £46,000 per annum might be expected.

15.3.

From 1 October 2019 a maximum revenue of £103,500 might be expected to be raised in 2019 to 2020 by applying a surcharge of 100% on empty properties that have been empty for 12 months. Thereafter, revenues of up to £207,000 per annum might be expected.

15.4.

The Council is currently responsible for 16 empty properties that will be liable for the additional surcharge of 100%. For 2019 to 2020 this is expected to cost £9,000 and £18,000 per annum thereafter.

15.5.

The expected cost of employing an Empty Homes Development Officer of 0.6 Full Time Equivalent, is estimated at £17,500 per annum plus support costs of £5,000 per annum.

15.6.

The expected cost of employing a Finance - Revenues staff resource of 0.6 Full Time Equivalent, is estimated at £15,000 per annum.

15.7.

The expected cost of employing a Housing Services project support role of 1.0 Full Time Equivalent, is estimated at £27,000 per annum, of which one half, or £13,500, would be funded from the additional revenues raised from increasing the Council Tax charge on empty properties and second homes. The remaining cost of £13,500 would come from the annual funding received from the Scottish Government via the Home Energy Efficiency Programme for Scotland: Area Based Schemes.

15.8.

The additional revenues raised from increasing the Council Tax charges on empty properties and second homes, after deducting additional staff costs, is estimated as £80,200 in 2019 to 2020 and £200,800 per annum from 2020 to 2021. The revenues raised may be lower than these estimates if a greater number of properties become exempt from the additional surcharge on empty properties, for example if an increased number of properties are put on the market for sale.

15.9.

The purpose of applying an additional surcharge of up to 100% on properties that have been empty for 12 months is to encourage these properties to be brought back into use. If successful, this policy would result in diminishing revenues in future years, which is welcomed as the aim of the policy would have been achieved.

16. Legal Aspects

The legal aspects are contained within the body of the report.

17. Contact Officers

Gareth Waterson, Head of Finance, extension 2103, Email gareth.waterson@orkney.gov.uk

Leslie Rendall, Revenues Manager, extension 2104, Email leslie.rendall@orkney.gov.uk

18. Annexes

Annex 1: Discretion to vary Council Tax charges.

Annex 2: Overview of standard empty property and second home discounts or surcharge.

Annex 3: Administrative Assistant, Revenues and Benefits, Job Description and Person Specification.

Annex 4: Equality Impact Assessment.

Annex 1.

Discretion to vary Council Tax charges

1.1.

The discretion that the Council has to vary the Council Tax charged for different cases could be used in a wide range of scenarios. For example, to take account of the reasons why an owner is justified in leaving the dwelling unoccupied and/or reasons why the dwelling could not be lived in, sold or let.

1.2.

Scottish Government guidance indicates that the following circumstances, although not an exhaustive list, would merit flexibility in terms of not charging the Council Tax increase of up to 100% where the property has been empty for more than 1 year:

- The owner is finishing renovations prior to moving in/selling/letting and can demonstrate that these works are progressing.
- A long-term second home where the owner was unable to meet the 25 day occupancy criteria in the previous 12 months due to personal circumstances but where a history of 25 day occupancy can be shown in previous years.
- A property that is taking a long time to sell/let in a stagnant market despite being priced appropriately.
- Any other circumstances where the owner has agreed with an Empty Homes Development Officer to take positive steps to re-occupy their property and it is in the view of the Empty Homes Development Officer that a time-limited council tax increase “holiday” would encourage the property to be brought back into use sooner.

1.2.1.

It is considered that the Council should adopt the examples provided by the Scottish Government and on a case by case basis to delay the implementation of a surcharge of 100% until the property had been unoccupied for up to a period not exceeding two years, as long as the conditions are met. A discount of 10% would remain in place.

1.3.

Advice from other local authorities recommend that the following flexibilities should also be considered where the property has been empty for more than 1 year.

- An empty property that has been unoccupied for more than 1 year and has been purchased or inherited by a new owner and requires major repair work (this does not apply to routine decoration) to bring the property back into use – allow delay of up to 1 year before applying surcharge of up to 100%, but also allow extension of a further year if there have been delays in the process, for example in obtaining Planning Permission or Building Warrants.

- An empty property, the estate of which remains in the name of an Executor, but the Council Tax exemption period has ended - allow 10% discount for up to 1 year before applying surcharge of up to 100%.
- To allow, in exceptional circumstances, discretion by the Head of Finance to delay application of up to 100% surcharge by up to 1 year.

1.3.1.

It is considered that the Council should adopt the examples provided by other local authorities on a case by case basis to delay the implementation of a surcharge of 100% by up to one year, as long as the conditions are met - instead awarding a 10% discount.

1.4.

Legislation gives local authorities discretion to vary the Council Tax charged for different cases, including the area that a dwelling is in and the length of time that the dwelling has been unoccupied.

1.4.1.

The Council's proposed Empty Homes Strategy notes that property sales in the North Isles and South Isles (excluding Burray and South Ronaldsay) regularly take longer to sell and gain a lower sale price.

1.4.2.

Although only 15% of all properties in Orkney are situated in the North and South Isles (excluding Burray and South Ronaldsay), a disproportionate number of one third of all empty properties are situated in the Isles.

1.4.3.

Having due regard to Orkney's isles communities and the demand for housing it is considered that empty properties, situated in the North and South Isles (excluding Burray and South Ronaldsay), that are being genuinely marketed for sale or let at a realistic market price should be exempt from any surcharge of up to 100% in the amount payable until they have been unoccupied for three years, rather than the standard two years.

1.5.

From 1 April 2014, the existing discount of 50% on empty properties, that are both unoccupied and unfurnished, remains in place for a period of up to 6 months following a period of unoccupied and unfurnished exemption. It is considered that this discount should remain in place.

Annex 2.

Overview of standard empty property and second home discounts or surcharge

1.1.

The following paragraphs set out examples of the standard empty property and second home discounts or surcharge that would apply in various situations. In addition to the examples shown in the tables below, the Council has discretion to vary the discount or surcharge and the proposed discretions are shown at Annex 1 to the report.

1.2.

Empty property - unoccupied and unfurnished.

Period from date property becomes unoccupied.	Legislative position.	Proposed Council position.
Between 0 and up to 6 months.	Exemption.	Exemption.
Between 6 months and up to 12 months.	10% to 50% discount.	50% discount.
More than 12 months – where no exceptions apply).	50% discount to 100% increase.	100% increase.
Between 12 months and up to 24 months – where property is being genuinely marketed for sale or let at a realistic market price.	10% to 50% discount.	10% discount.
More than 24 months – where property is being genuinely marketed for sale or let at a realistic market price.	50% discount to 100% increase.	100% increase.

1.3.

Empty property - unoccupied and furnished.

Period from date property becomes unoccupied.	Legislative position.	Proposed Council position.
Between 0 and up to 12 months.	10% to 50% discount.	10% discount.
More than 12 months.	50% discount to 100% increase.	100% increase.
Between 12 months and up to 24 months – where property is being genuinely marketed for sale or let at a realistic market price.	10% to 50% discount.	10% discount.
More than 24 months – where property is being genuinely marketed for sale or let at a realistic market price.	50% discount to 100% increase.	100% increase.

1.4.

Second home.

Defined as a property that is not someone's sole or main residence but is furnished and evidence is produced to establish that it is lived in for at least 25 days during any 12 month period.

Period from date property was last used as someone's sole or main residence.	Legislative position.	Proposed Council position.
Between 0 and up to 12 months.	50% to 0% discount.	10% discount.
More than 12 months.	50% to 0% discount.	0% discount.

**ORKNEY**
ISLANDS COUNCIL

1. Service	Chief Executive's
2. Service Area/Function	Finance – Revenues & Benefits
3. Job Title	Administrative Assistant
4. Location	Council Offices, Kirkwall
5. Reporting To	Revenues Manager
6. Grade	G4
7. Job Evaluation Reference	A4753
8. Competency Band	A

9. Job Purpose

To administer and collect debts owed to the Council – including Council Tax, Non-Domestic Rates and Sundry Debt – as well as to support the functions of the Revenues & Benefits Section.

10. Job Specific Duties and Responsibilities

- To support the overall objectives of the Council, Service and the Revenues & Benefits team.
- The maintenance and monitoring of debtor accounts due to the Council – primarily including Council Tax and Non-Domestic Rates but also covering Sundry Debts.
- The assessment, determination and review of Council Tax and Non-Domestic Rates reliefs, discounts and exemptions.
- Issuing demand notices requesting payment of sums due to the Council and to assist with the follow up recovery actions for unpaid debts.
- Making decisions in accordance with the statutory framework of Council Tax, Non-Domestic Rates and Sundry Debts regulations, policies and procedures.
- Responding to customer enquiries face-to-face, by telephone, email or correspondence.
- Issuing communications to customers – including award notices for discounts, exemptions and reliefs, as well as following up requests for information.
- Providing advice and information in relation to Council Tax, Non-Domestic Rates and Sundry Debts.
- Assisting customers to manage debt repayment arrangements.
- Assisting with reconciliation of payments systems.

- Ensuring that performance targets are achieved and maintained.
- Ensuring accuracy and consistency of decision making, involving problem solving, options appraisal and analytical thinking.
- Liaising with external and internal organisations, including the Assessor, Sheriff Officers, Citizens Advice Bureau, landlords, other Councils and other Council Services such as Housing Services or the Benefits Section.
- To maintain an up to date knowledge of relevant Council Tax, Non-Domestic Rates and Sundry Debts legislation, policies and procedures.
- To have an understanding of the Council Tax Reduction system and entitlement - to assist those who may require help to pay their Council Tax.
- To participate in and contribute to regular team meetings within the Service.

11. General Duties and Responsibilities

Responsibility for Employees

No line management responsibility.

Financial Resources

No direct responsibility for financial resources but the postholder is responsible for ensuring accuracy of calculations, payments, issuing correct demand notices for payments and the correct calculation of discounts, reliefs and exemptions.

Information Systems

The postholder will be required to use a range of computer packages, including: Microsoft Office, Northgate software systems (Council Tax and Non-Domestic Rates), Integra software system (sundry income).

Working Environment

The postholder will predominately be office based.

Communication

The postholder will be required to deal with colleagues, members of the public, service users, external agencies, internal services and senior management.

12. Corporate Responsibilities

As an employee of Orkney Islands Council the postholder is required to:-

Observe the Council's policies with regard to the data protection and confidentiality of information.

Observe the Council's Health and Safety and Risk Management policies

Be aware and adhere to the Council's policy on Equal opportunities and Diversity.

Undertake any training as necessary to carry out the duties of the post.

Participate in the Employee Review and Development Scheme as appropriate.

Undertake any other work as required up to and commensurate with the grade for the post.

The post holder may be called upon to support the response required to an emergency in line with the Civil Contingencies Act 2004.

13. Criminal Records Checks - please select the relevant option(s)

- This post does not require a check on criminal conviction history
- Under the Rehabilitation of Offenders Act 1974 (Exclusions and Exceptions) (Scotland) Amendment Order 2015 you are required to disclose all criminal convictions from the 'offences which must always be disclosed' list and non-spent convictions from the 'offences which are to be disclosed subject to rules' list.
- This post requires a satisfactory Basic Police Act Disclosure check.
- This post requires a satisfactory Standard Police Act Disclosure check.
- This post requires a satisfactory Enhanced Police Act Disclosure check.
- This post requires PVG Scheme membership in respect of regulated work with Children.
- This post requires PVG Scheme membership in respect of regulated work with Adults.

14. Significant/Regular demands associated with the Role

Task	Relevant (please tick) ✓	Task	Relevant (please tick) ✓
Driving (Car/Van)		Exposure to Excessive noise	
Driving (HGV/PCV)		Use of vibrating tools	
Display screen use	✓	Contact with skin irritants	
Food handling		Contact with lung irritants	
Lone working		Work involving strenuous effort	
Shift working		Working at height	
Night working		Working in static and/or awkward positions	
Working with people requiring physical assistance		Working in confined spaces	
Working with people with challenging behaviour		Sea going post	
Working with vulnerable adults		Wearing breathing apparatus	
Working with children		Working in close proximity to traffic	
Administration of prescribed medication		Other (please specify)	

15. Politically Restricted Post

Yes No

This post is classed as a politically restricted post under the provisions of the Local Government and Housing Act 1989.

16. Contractually Required Professional Registration

Holding, maintaining and evidencing as requested registration with the identified professional body/organisation is a contractual requirement of working in this post. The specific level of registration required to be held is specified in the Person Specification under Qualification/Attainments.

- General Teaching Council for Scotland (GTCS)
- Scottish Social Services Council* (SSSC)
- The Law Society of Scotland
- The Chartered Institute of Personnel and Development (CIPD)
- Other, please specify below:

* or other relevant professional accepted by the SSSC.

17. Unsocial and Other working arrangements relevant to this post

The working pattern for this post requires that contractually you are required:

- To work on a rota that requires regular 5 day over 7 working including weekends for which you will be paid 10% Unsocial Hours Allowance;
- To work on a rota that requires regular 5 day over 7 working including weekend and nights for which you will be paid 15% Unsocial Hours Allowance;
- To work all contracted hour at weekends, for which you will be paid a 25% Unsocial Hours Allowance;
- To work all contacted hours during the night, for which you will be paid a 33% Unsocial Hours Allowance;
- To participate in a rota of Sleep In cover at your place of work, for which you can claim sleep over allowance;
- To participate in a standby duty rota, for which you can claim standby allowance.
- To work additional hours depending on the exigencies of the services.

18. Agreement of Job Description

	Signature	Date
Manager:
Human Resources:

19. Employee Acceptance of Job Description

Signature: Date:

PERSON SPECIFICATION

Service: Chief Executive's		Area: Finance – Revenues	
Post Title: Administrative Assistant			
Factor	Criteria	Essential or Desirable	How Assessed *
Knowledge and Experience	Previous experience of working in an administrative role	Essential	Application Form
	Experience of working with computerised office systems, including Microsoft Word and Excel.	Essential	Application Form/Interview
	Good understanding of office systems and procedures.	Essential	Application Form/Interview
	Experience of dealing with the general public.	Essential	Application Form/Interview
	Experience of dealing with and maintaining effective working relationships with colleagues and managers.	Essential	Interview
	Experience of working in a busy office environment.	Desirable	Application Form/interview
	Understanding of debt recovery systems and procedures	Desirable	Application Form/Interview
	Experience of following and ensuring compliance with legislation, policies and working practices	Desirable	Application Form/Interview
Qualifications/ Attainments	SVQ 2 or equivalent level qualification (SCQF level 5) OR Where the essential qualification is not held a minimum of 2 years' experience of working in an administrative role is required	Essential	Application Form/screening question
Core Competencies – These are the target behaviours the post holder should display (Competencies are Essential criteria and are assessed as part of the interview process)			
Being Customer/client focused	<ul style="list-style-type: none"> ▪ is respectful and courteous to customers/clients ▪ understands and resolves customer/clients' needs ▪ takes opportunities to improve customer/client services ▪ is aware of service levels expected and strives to meet them ▪ seeks and acts on feedback from customers/clients ▪ supports others when dealing with customers/clients 		

Working effectively with others	<ul style="list-style-type: none"> ▪ treats others in a fair and equal manner ▪ considers and respects other peoples' ideas/opinions ▪ co-operates with others in the workplace ▪ adapts own views and ideas for the good of the team ▪ goes out of their way to help others.
Managing Change	<ul style="list-style-type: none"> ▪ is willing to try new or different ways of working ▪ displays a flexible attitude to duties and responsibilities ▪ reprioritises own work when deadlines are changed ▪ helps others to adapt to change
Taking ownership and responsibility	<ul style="list-style-type: none"> ▪ manages own time effectively and works productively ▪ responds positively to feedback and takes appropriate action ▪ ensures own knowledge and skills are sufficient for the job ▪ considers how own behaviour affects others and changes accordingly ▪ recognises and acts when something needs to be done
Communicating effectively	<ul style="list-style-type: none"> ▪ listens carefully and asks questions if understanding is unclear ▪ uses simple and clear language ▪ seeks advice when necessary ▪ provides clear and accurate information ▪ uses appropriate body language and eye contact
Planning and decision making	<ul style="list-style-type: none"> ▪ works in a planned and organised way ▪ follows instructions and procedures ▪ understands what decisions can be taken within own duties and makes them when required ▪ takes account of available resources when planning own work activities.
Leadership	<ul style="list-style-type: none"> ▪ recognises own leadership skills and abilities, and takes responsibility for using and developing these ▪ seeks feedback from others to motivate and improve own leadership. ▪ resilient and finds ways through challenging situations. ▪ identifies and works towards a shared purpose or goals ▪ values and respects the contributions of others. ▪ shares information and promotes effective knowledge management



Equality Impact Assessment

The purpose of an Equality Impact Assessment (EqIA) is to improve the work of Orkney Islands Council by making sure it promotes equality and does not discriminate. This assessment records the likely impact of any changes to a function, policy or plan by anticipating the consequences, and making sure that any negative impacts are eliminated or minimised and positive impacts are maximised.

1. Identification of Function, Policy or Plan	
Name of function / policy / plan to be assessed.	Council Tax – charging on empty properties and second homes.
Service / service area responsible.	Chief Executive's – Finance.
Name of person carrying out the assessment and contact details.	Leslie Rendall, Revenues Manager. Telephone: 01856 873535 Extension 2104. Email: leslie.rendall@orkney.gov.uk
Date of assessment.	26 October 2018.
Is the function / policy / plan new or existing? (Please indicate also if the service is to be deleted, reduced or changed significantly).	The existing policy on Council Tax charges for empty properties and second homes is being reviewed.

2. Initial Screening	
What are the intended outcomes of the function / policy / plan?	To reduce the level of Council Tax discount awarded on empty properties and second homes and to also apply an additional surcharge of up to 100% on empty properties. These measures are intended as a tool to encourage property owners to bring their empty properties back into use.
Is the function / policy / plan strategically important?	The policy will contribute towards the Council's Empty Homes Strategy and the additional revenues raised will impact on the Council's annual budget setting process.

State who is, or may be affected by this function / policy / plan, and how.	Property owners of second homes and empty properties within Orkney.
How have stakeholders been involved in the development of this function / policy / plan?	<p>The revised policy has been developed in accordance with legislative powers brought in by the Scottish Government to permit Councils to increase Council Tax charges on second homes and empty properties, with the aim of bringing such properties back into use.</p> <p>The revised policy has also been developed to assist the aims of the Empty Homes Strategy.</p>
<p>Is there any existing data and / or research relating to equalities issues in this policy area? Please summarise.</p> <p>E.g. consultations, national surveys, performance data, complaints, service user feedback, academic / consultants' reports, benchmarking (see equalities resources on OIC information portal).</p>	No known specific equalities research in this area. There have been surveys to, and feedback from, property owners but this has been in the context of bringing properties back into use. The specific issue of increasing Council Tax charges to assist the aim of bringing empty properties back into is generally one which is applied equally across all sectors and property types.
<p>Is there any existing evidence relating to socio-economic disadvantage and inequalities of outcome in this policy area? Please summarise.</p> <p>E.g. For people living in poverty or for people of low income. See The Fairer Scotland Duty Interim Guidance for Public Bodies for further information.</p>	There is no known evidence relating to socio-economic disadvantage and inequalities of outcome in this policy area. Any increased Council Tax charges applies only to empty properties and second homes and does not impact on the property in which a Council Tax payer occupies as their main residence.
Could the function / policy have a differential impact on any of the following equality areas?	(Please provide any evidence – positive impacts / benefits, negative impacts and reasons).
1. Race: this includes ethnic or national groups, colour and nationality.	No differential impact.
2. Sex: a man or a woman.	No differential impact.
3. Sexual Orientation: whether a person's sexual attraction is towards their own sex, the	No differential impact.

opposite sex or to both sexes.	
4. Gender Reassignment: the process of transitioning from one gender to another.	No differential impact.
5. Pregnancy and maternity.	No differential impact.
6. Age: people of different ages.	No differential impact.
7. Religion or beliefs or none (atheists).	No differential impact.
8. Caring responsibilities.	No differential impact.
9. Care experienced.	No differential impact.
10. Marriage and Civil Partnerships.	No differential impact.
11. Disability: people with disabilities (whether registered or not).	No differential impact.
12. Socio-economic disadvantage.	No differential impact.

3. Impact Assessment

Does the analysis above identify any differential impacts which need to be addressed?	None.
How could you minimise or remove any potential negative impacts?	Not Applicable.
Do you have enough information to make a judgement? If no, what information do you require?	Yes.

4. Conclusions and Planned Action

Is further work required?	No.
What action is to be taken?	None.
Who will undertake it?	Not Applicable.
When will it be done?	Not Applicable.
How will it be monitored? (e.g. through service plans).	Not Applicable.

Signature:



Date: 26.10.18

Name: Leslie Rendall

(BLOCK CAPITALS).

Please sign and date this form, keep one copy and send a copy to HR and Performance. A Word version should also be emailed to HR and Performance at hrsupport@orkney.gov.uk