

Annex

Theme	No.	Recommendation	SG Response	Action(s)
Council Tax	1	The definition of long-term empty homes should be revised to over 12 months for the purposes of public policy and resource allocation, to reflect the reality of housing market and housing improvement systems, which should enable better targeting of empty homes intervention resources.	Accept	We will update the Local Housing Strategy guidance next year to encourage councils to use their resources to target homes empty for longer than 12 months.
	2	Scottish councils should ensure that their council tax systems enable the clear definition and reporting of long-term empty homes, clearly distinguishing between those that are 6-12 months empty and those that are over 12 months empty so that action can be prioritised according to as accurate data as possible.	Accept	We are working with councils to improve the quality of empty homes data provided to the Scottish Government for statistical publications. This includes addressing known issues and exploring the collection of additional data that could help evaluate the effectiveness of interventions such as using council tax premiums to disincentivise homes being left empty.
	3	<p>a) The Scottish Government should review their council tax legislation to ensure the council tax premium works as an incentive to bring homes back into use and does not act as a barrier, in particular considering potential financial hardship caused, and the creation of additional financial barriers to bring homes back into use.</p> <p>b) Council tax premiums should only be applied to long-term empty homeowners from the point at which they own the property (not carried over from designations of the property when there were previous owners). This will give new owners more time necessary to organise permissions and works etc.</p> <p>c) The council tax guidance for councils should be refreshed.</p>	Agree in principle	<p>We are committed to a fairer, more inclusive and fiscally sustainable form of local taxation. The Joint Working Group on Sources of Local Government Funding and Council Tax Reform (co-chaired by Scottish Ministers and COSLA,) is considering proposals to make the Council Tax system fairer.</p> <p>The Group endorsed the recent Consultation on the Council Tax Treatment of Second and Long-term Homes, which closed on 11 July 2023. Scottish Ministers will consider these audit recommendations with COSLA, through the Joint Working Group, alongside the analysis from the consultation.</p>
	4	<p>All stakeholders should be made aware of the considerable limitations of the Council Tax Register in quantifying and monitoring the scale of empty homes in Scotland.</p> <p>A revised system for monitoring the number of empty homes will take considerable time and resource to develop, and it is</p>	Accept	We have funded a new data analyst post within the Scottish Empty Homes Partnership to work with councils on data analysis.

		<p>recommended the focus should be on getting empty homes back into use rather creating a new empty homes monitoring system.</p> <p>Instead, the SEHP support role in bespoke data analysis will be increasingly important and should be resourced accordingly by the Scottish Government.</p>		
SEHP/ EHOs	5	<p>SEHP should support councils in a Scotland-wide, refreshed, proactive awareness raising campaign about the availability of EHOs and their role, so that empty homeowners know where to go to access information and advice and what help is available. This could coincide with a national relaunch of an empty homes loan scheme (see below), with the awareness campaign and loan scheme being funded by Scottish Government.</p>	Accept	<p>We will work with the Scottish Empty Homes Partnership and the network of EHOs to help raise awareness amongst private owners. A refreshed social media campaign already underway.</p>
	6	<p>The Scottish Government should revise the Local Housing Strategy guidance to emphasise the value of bringing empty homes back into use, and to reflect the fact that the most effective means of bringing properties back into use is through an EHO being employed to prioritise empty homes action.</p>	Accept	<p>See action 1 above.</p>
	7	<p>The Scottish Government and councils should commit more resources to empty homes work, and specifically EHO resource which represents the best value for money intervention.</p> <ul style="list-style-type: none"> • For Scottish Government the best value intervention is by providing more funds for councils for more EHO resource through SEHP. • For councils they should commit more funds generated through council tax, specifically for empty homes work. <p>The Scottish Government/SEHP and councils should jointly consider where the priority for action should be placed in Scotland, according to the prevalence of empty homes and wider housing needs. Where</p>	Agree in principle	<p>We recognise the vital role of empty homes officers and the local service they provide. That is why we continue to fund the Scottish Empty Homes Partnership to support local authorities, and their delivery partners, to take a more strategic approach to returning homes to active use.</p> <p>The Partnership's Strategic Empty Homes Framework was co-produced with local authorities as a step by step guide to developing a strategy document that identifies priorities for action, opportunities for partnership working, interventions and making the case for resources. As a next step the Partnership will co-produce a maturity matrix as a self-assessment tool to help local authorities monitor implementation and progress.</p>

		the needs are greatest, then funding should be used to fund at least one full time equivalent EHO in the relevant local authority areas and for a suitable timescale to ensure an agreed amount of empty homes are brought back into use.		
Enforcement	8	<p>The Scottish Government has committed to reform and modernise compulsory purchase legislation in Scotland to make the system fairer, clearer and faster for all parties. As a first step it will appoint an expert advisory panel in 2023-24 to help inform the development of options for reform.</p> <p>The Scottish Government should also consider the merits of enforced sales and rental orders. Implementation of any revised or new powers could include the provision of a centralised and specialised resource (including legal advice) to assist councils to use these powers effectively.</p>	Accept	<p>As outlined in the Programme for Government we will:</p> <ul style="list-style-type: none"> • progress work to reform and modernise Compulsory Purchase Orders, starting with the appointment of an expert advisory group in 2023-24, and implement new infrastructure levy regulations by spring 2026; and • continue to consider the justification for, and practical operation of, Compulsory Sales Orders.
Funding	9	The Scottish Government should introduce a revised empty homes loan scheme. This should incorporate the lessons from the previous scheme and ensure consistent promotion and implementation across Scotland. There should be a centralised implementation team with expertise in loan administration, and knowledge of the empty homes and the local authority landscape.	Agree in principle	We will undertake a scoping exercise which considers the availability of existing funding mechanisms, gaps in provision and the learning from previous schemes to help inform the development of a range of potential options for a new scheme.
	10	The Scottish Government should review all energy efficiency funding schemes to include eligibility of empty homes where they are currently they are excluded as uninhabited.	Note	See action 9 above.
	11	The use of innovative and community-based solutions, including those that encourage learning and skills through the process of bringing empty homes back into use should continue to be supported, where these encompass the value for money conclusions outlined in this report. These are the provision of information, advice and navigation of systems, and the use of recyclable loans over grant for individual ownership/private rent, but with grant provided for social rent providing good value in the long term for the public purse.	Note	We will work with Scottish Empty Homes Partnership to promote the use of existing funding options (including the use of council tax revenue) to bring more empty homes back into use, share learning amongst partners from our demonstration projects, identify new opportunities for collaborative working, and share best practice across the network of empty homes officers.