
ARGYLL AND BUTE COUNCIL

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- 1.4 There are a number of outstanding commitments against the SHF balance, as at 31 March 2021, and these total £3.118m.
- 1.5 The uncommitted SHF balance as at 1 April 2021 is £6.881m. There are plans to fully utilise this uncommitted balance over 5 years (2021-26) to support the affordable housing development programme, including empty homes grants and loans, as set out in the Strategic Housing Improvement Plan (SHIP) report that went to Council in November 2020.

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FINANCIAL SERVICES

JUNE 2021

STRATEGIC HOUSING FUND ANNUAL REPORT 2020-21

Expenditure relating to the acquisition of land for the landbank;
Expenditure related to the purchase of homes under the empty homes initiative;
Payments to enhance infrastructure where this is restricting the development of affordable housing, and
Payments to registered social landlords (RSLs) to partially fund proposed projects to deliver houses in accordance with the local housing strategy.

- 4.3 The introduction of the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 provided enabling powers for further regulations to modify council tax discounts. The new legislation defined new categories of unoccupied properties which differed from the previous categories, and provided new discretions for charging council tax on these new categories. The new regulations allowed the council to determine that, instead of a reduced discount of a minimum of 10%, no discount, or an increase in council tax of up to 100% may apply.
- 4.4 In 2016 The Scottish Government announced its intention to introduce legislation to allow councils to end the Council Tax discount for second homes from April 2017 in "A Plan for Scotland: The Government's Programme for Scotland 2016-17". Legislation brought this into effect from 1 April 2017 and the Policy & Resources Committee at its meeting on 27 October 2016 agreed that the Council should exercise its discretion under regulation 4 The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013 to vary the council tax charge on second homes such that no discount applies across the whole of the council area with effect from 1 April 2017.
- 4.5 The Council also exercised their discretion to increase the council tax charge on empty properties, where the dwelling has been unoccupied for over 12 months, by 100% across the whole council area with effect 1 April 2014 however this additional income is not ring-fenced to the SHF.
- 4.6 There are currently two elements to the SHF balance:

APPENDICES

Appendix 1: SHF Income and Expenditure 2020/21

Appendix 2: Outstanding SHF Commitments

APPENDIX 1

APPENDIX 1.1



Outstanding Strategic Housing Fund Commitments