

CYNGOR SIR CEREDIGION COUNTY COUNCIL

Report to: Cabinet

Date of meeting: 05/12/23

Title: Council Tax Premiums applicable to Long Term Empty Properties and Second Homes in Ceredigion.

Purpose of the report: To consider the matter of Council Tax Premiums applicable to Long Term Empty Properties and Second Homes in Ceredigion and make a recommendation(s) to Full Council, as appropriate.

For: Decision

Cabinet Portfolio and Cabinet Member:

Cllr Bryan Davies Leader of the Council

Cllr Gareth Davies Cabinet Member for Finance & Procurement

Cllr Matthew Vaux Cabinet Member for Partnerships, Housing, Legal and Governance and Public Protection

1. Background

On 24/03/16 Full Council agreed the following in relation to the levels of Council Tax Premiums for Long Term Empty Properties and Second Homes in Ceredigion:

3. That 25% Council Tax Premium be charged on long-term empty homes from 1 April 2017;
4. The level of Council Tax Premium to be charged on second homes be set at 25% with effect from 1 April 2017....

On 05/09/23 Cabinet received a report outlining the approach required if the Council wished to consider changing the level of Council Tax Premium on either Long Term Empty Properties and/or Second Homes in Ceredigion.

- [Report- Council Tax Premiums applicable to Long Term Empty Properties and Second Homes in Ceredigion.pdf](#)

The 05/09/23 Cabinet report contained a range of information including:

- the number of Properties in Ceredigion in each Premium category
- the areas in Ceredigion with the highest concentration / volume of these Properties
- the age profile of the Long Term Empty Properties in Ceredigion
- the new Ceredigion Community Housing scheme
- the Legislative background
- the Welsh Government Guidance that the Council needs to have regard to
- the timeline and associated governance requirements

After considering this report, Cabinet agreed the following on 05/09/23:

- To commence a formal Public Consultation regarding the future level of Council Tax Premiums on both Long Term Empty Properties and Second Homes in Ceredigion.
- To delegate authority to the Corporate Lead Officer: Finance & Procurement and the Corporate Lead Officer: Policy, Performance & Public Protection to prepare and launch the Public consultation.
- That a Cross Party Working Group of Members was instigated to consider the matter of Council Tax Premiums.
- To note that any decision to change the existing level of Council Tax Premium on either Long Term Empty Properties or Second Homes in Ceredigion will require a Full Council decision.

2. Public Consultation

A 6 week Public Consultation was held between 18/09/23 and 29/10/23 in order to consult with residents and other stakeholders on what level of Council Tax Premiums should be charged on Long Term Empty Properties and Second Homes in Ceredigion.

The Consultation was available on the Council's website with paper copies, easy read and large print versions also available in all Ceredigion Libraries (including mobile library vans) and Leisure Centres. The consultation was also promoted widely through the press and social media and all property owners paying the current 25% Council Tax premiums were notified of the consultation.

There was a total of 1,403 responses to the Consultation representing, in theory, 2.3% of the Ceredigion Population aged 18 years and over. There were 1,301 forms (93%) submitted online along with 102 (7%) paper copy forms. 100 surveys (7%) were completed in Welsh and 1,303 surveys (93%) in English.

The survey allowed respondents to answer questions on either just Long Term Empty Properties or just Second homes or both. 790 responded to the questions on Long Term Empty Properties and 1,362 responded to the questions on Second Homes. Most respondents were individuals (91%), followed by Businesses (8%) and the remainder being either Not for profit / Voluntary organisations, Town or Community Councils or 'Other'.

In total around 38% of those who own a Second Home or Long Term Empty Property in Ceredigion responded to the consultation, while just 2% of those who do not own a Second Home or Long Term Empty Property did. This 38% can be split further into 44% of those who own a Second Home and 21% of Long Term Empty property owners. Given this position, wherever possible the analysis of the Consultation results has been split down into the opinions of those who own these types of Property and those that don't.

Appendix A shows the results of the Public Consultation prepared by the Council's Performance and Research Team. This comprehensive document shows the results for each individual question in the survey. It also includes a Headline Results summary page for each of Long Term Empty Properties and Second Homes.

Appendices B1 and B2 show the responses (in the participant's language of submission) to the General Comments sections for Long Term Empty Properties and Second Homes respectively. There is a risk that these responses may contain information relating to an individual or which could reveal the identity of an individual, therefore Appendices B1 and B2 are treated as Exempt Information under Schedule 12A of the Local Government Act 1972 as amended.

The results demonstrate that:

a) On Long Term Empty Properties

- Question 21 - a majority (72%) of those not owning a Long Term Empty Property thought it was appropriate to increase the Council Tax premium, however a majority (85%) of those owning a Long Term Empty Property did not think it was appropriate.
- Question 22 – a majority (86%) of those that thought it was appropriate to increase the Council Tax premium thought that it should be applied depending on how long a property has been empty.
- Question 27 – a majority (60%) thought any increase should be implemented from April 2024.

b) On Second Homes

- Question 9 - a majority (53%) of those not owning a Second Home thought it was appropriate to increase the Council Tax premium, however a majority (94%) of those owning a Second Home did not think it was appropriate.
- Question 10 – a majority (82%) of all respondents who supported a raise in the premium supported either 100% or higher and a majority (56%) of all respondents who supported a raise in the premium supported either 150% or higher.
- Question 11 – a majority (74%) thought that any increase in premium should be applied from April 2024.
- Question 11 – a majority (52%) of respondents who own a Second Home thought that any increase should be applied in a stepped manner over more than 1 year.

Clearly Long Term Empty Property and Second home owners did not generally support an increase in the Council Tax premium, but in both cases a majority of non-owners did. There is also a wealth of information contained within the Survey responses which looks at the potential impact from a variety of other different perspectives e.g. the local community, tourism, the local economy, the availability of affordable housing and the Welsh language.

3. Other Local Authorities

The following summarises the wider position on Council Tax Premium levels across Wales:

a) Neighbouring Authorities

	Long Term Empty Properties	Second Homes
Gwynedd	100%	150%
Powys	100%	75%
Carmarthenshire	From 01/04/24: 50% for properties empty for between 1 & 2 years, 100% for between 2 & 5 years and 200% for over 5 years.	From 01/04/24: 50% From 01/04/25: 100%
Pembrokeshire	25% for Properties empty over 3 years from 01/04/19, 50% for properties empty for over 4 years from 01/04/20, 100% for properties empty for over 5 years from 01/04/21	100%

b) Other Local Authorities

The 2 most recent decisions in the public domain are:

	Long Term Empty Properties	Second Homes
Conwy	From 01/04/24: 100% From 01/04/25 (indicative): 200% and an increased to 300% for properties empty for over 5 years	From 01/04/24: 100% From 01/04/25: (indicative) 200%
Denbighshire	From 01/04/24: 100% and 150% for properties empty for over 5 years From 01/04/25: 150% and 200% for properties empty for over 5 years	From 01/04/24: 100% From 01/04/25: 150%

In addition to the authorities shown:

- on Second Homes, there are 6 other Authorities who either already levy a 100% Premium or who have already made formal decisions to do so from 01/04/24. There are also further Authorities understood to be at different stages of consideration.
- on Long Term Empty Properties there are a wider range of variations e.g.:

	Long Term Empty Properties
Monmouthshire	From 1st April 2024 - 100% premium applying to properties empty for one year, a 200% premium to properties empty for two years and a 300% premium to properties empty for three years or more
RCT	50% premium to properties empty for up to 2 years, 100% premium to properties empty for over 2 years
Vale of Glamorgan	100% premium in 2023/24, 150% premium in 2024/25 and 200% premium in 2025/26.

There are also further Authorities understood to be at different stages of consideration.

4. Members' Cross Party Working Group

In accordance with the 05/09/23 Cabinet decision, a politically balanced Members' Cross Party Working group made up of 7 Councillors was instigated following nominations via the Group Leader of each political party. The Members of the Cross Party Working Group were:

- Councillor Rhodri Davies
- Councillor Amanda Edwards
- Councillor Elizabeth Evans
- Councillor Gwyn Wigley Evans
- Councillor Keith Evans
- Councillor Paul Hinge
- Councillor Ann Bowen Morgan

The Working Group met on 3 separate occasions and received a variety of information in order to inform their work. This included the feedback report on the Public Consultation, the position on other Local Authorities in Wales and other background information. A range of officers were also present in order to respond to questions arising.

Having given the matter of Council Tax Premiums on Long Term Empty Properties and Second Homes detailed and careful consideration, the Member's Cross Party Working Group concluded that:

“The Working Group unanimously confirms that the process regarding the consultation on Council Tax being considered for Long Term Empty properties & Second Homes has been rigorous and transparent. The Working Group sought and were provided with additional information on the levels in place in other authorities.

Therefore, the Cabinet can be assured that the information being placed before it in order to determine the Council Tax levels for the properties in question has been scrutinised fully by the Cross Party Working Group.

Based on all the information gleaned, and if Cabinet is minded to increase the Council Tax for those properties in question, then consideration should be given to a tiered approach in its introduction.”

5. Other Matters

a) Self Catering Businesses

It is important to note that it is Welsh Government who set the criteria for self-catering accommodation to be classed as a business from a property rating perspective. If a business meets the eligibility criteria set out in legislation (being at least 182 days or more actually let in the previous 12 months and 252 days or more available to let in the previous and current year) then it will be liable for Non Domestic Rates. If a business does not meet the criteria then it will be liable for Council Tax.

These new thresholds came in with effect from 01/04/23 at the same time as Welsh Government brought in the legislation allowing Council Tax Premiums to increase up to 300%. It is the Valuation Office Agency that reviews businesses against these criteria and a rolling programme is underway asking Property owners for their information at different points during the year, but all using the universal date from which the eligibility rules will be assessed against of 01/04/23 (but using information about lettings from the 22/23 operating year).

b) Land Value Tax

In Wales the Land Value Tax (set by WG) on Second Homes carries a 4% surcharge over and above the standard residential rates for main residential ownership.

c) Council Tax Exemptions

There are also several Council Tax exemptions available in relation to Council Tax Premiums which are shown overleaf:

Class	Definition	Application
Class 1	Dwelling being marketed for sale – time limited for 1 year	Long Term Empty Properties and Second Homes
Class 2	Dwelling being marketed for let – time limited for 1 year	
Class 3	Annexes forming part of, or being treated as part of, the main dwelling	
Class 4	Dwellings which would be someone’s sole or main residence if they were not residing in armed forces accommodation	
Class 5	Occupied caravan pitches and boat moorings	Second Homes
Class 6	Seasonal homes where year-round occupation is prohibited	
Class 7	Job related Dwellings	

There is also a process in place for the Council to consider Discretionary Hardship relief where for example there is significant financial hardship or an exceptional circumstance has occurred. However, it would be rare for ownership of property not being used as a primary residence to meet the threshold for hardship support.

6. Overall Conclusion

Addressing the issues of second homes, holiday homes ownership and the conversion of residential properties to holiday lets is a key priority within the Council’s approved 2022-2027 Corporate Strategy. This and increasing the supply and range of options for affordable housing in Ceredigion forms a key part of the Corporate Wellbeing Objective - ‘Creating Sustainable, Green and Well-connected Communities’.

Ceredigion’s aspirations and policy objectives sit alongside WG’s policy intention with the Council Tax (Long-term Empty Dwellings and Dwellings Occupied Periodically) (Wales) Regulations 2022 legislation to aim to bring Long Term Empty Properties back into use and to increase the supply of affordable housing and to enhance the sustainability of local communities.

Having given due regard to a range of factors, including (but not necessarily limited to) the outcome of the Public Consultation, the position of other Local Authorities and the views of the Members’ Cross Party Working Group, the Cabinet believes that an increase in the Council Tax Premium on both Long Term Empty Properties and Second Homes would assist in achieving those policy objectives. Cabinet also believes that a tiered approach would be appropriate by considering the length of time that a property has remained empty in relation to Long Term Empty Properties and by bringing in a Second Homes increase over 2 financial years.

Wellbeing of Future Generations:

Has an Integrated Impact Assessment been completed? If not, please state why.

Yes

Summary of Integrated Impact Assessment:

Long term: See Appendix C – Page 14

Collaboration: See Appendix C – Page 14

Involvement: See Appendix C – Page 14

Prevention: See Appendix C – Page 14

Integration: See Appendix C – Page 14

Recommendation(s):

1. On the matter of Council Tax Premiums applicable to **Long Term Empty Properties**, Cabinet recommends to Full Council that the existing 25% Council Tax Premium should increase, with effect from 01/04/24, to:
 - a) 100% for Properties that have been Long Term Empty Properties for up to and including 5 years.
 - b) 150% for Properties that have been Long Term Empty Properties for over 5 years and up to and including 10 years.
 - c) 200% for Properties that have been Long Term Empty Properties for over 10 years.with all time periods including the initial continuous period of 12 months for a dwelling to become defined as a 'Long Term Empty Property' by virtue of it being unoccupied and substantially unfurnished.
2. On the matter of Council Tax Premiums applicable to **Second Homes**, Cabinet recommends to Full Council that the existing 25% Council Tax Premium should increase to:
 - a) 100% to take effect from 01/04/24 and then
 - b) 150% to take effect from 01/04/25
3. Cabinet recommends to Full Council that any potential financial considerations arising from the consideration of these recommendations should be dealt with as a separate matter at a separate future meeting after 14/12/23.

Reasons for decision:

To inform Full Council of the Cabinet's view on the matter of Council Tax premiums applicable to Long Term Empty Properties and Second Homes in Ceredigion.

To aim to bring Long Term Empty properties back into use to provide safe, secure and affordable homes and to aim to increase the supply of affordable housing and to enhance the sustainability of local communities in Ceredigion.

Overview and Scrutiny:

Not applicable – A Members' Cross Party Working Group has considered the matter in depth. All Members will be involved in a debate and decision on future levels of Council Tax Premium on 14/12/23, as it is ultimately the matters is a Full Council decision.

Policy Framework:

Housing Strategy
Council Budget
Corporate Strategy 2022 - 2027

Corporate Well-being Objectives:

Creating Sustainable, Green and Well-connected Communities

Finance and Procurement implications:

None at this stage as the final decision rests with Full Council on 14/12/23.

However, there is highly likely to be an increased level of Council Tax income from any increase in Council Tax Premiums, but the higher the percentage Council Tax Premiums increase the less certainty there would be in terms of the level of increased Council Tax income. This is because factors such as the impact on Council Tax collection rates and a potential reduction in the number of properties that remain Long Term Empty or Second Homes (i.e. achieving the policy objective) could come into play.

The WG Guidance states that a Local Authority will be able to retain any additional funds generated by implementing the premiums and amendments to the calculation of the Council Tax taxbase have been made to facilitate this. Authorities may use the additional revenue for any purpose, but they are encouraged to use it to help to meet local housing needs, in line with the policy intentions for the premiums. Currently ringfencing the 25% Council Tax Premium from both Long Term Empty Properties and Second Homes demonstrates a commitment to meeting local housing needs.

Legal Implications:

Legislation provides the legal framework for Council Tax Premiums:

- Local Government Finance Act 1992 Sections 12A & 12B
- Housing (Wales) Act 2014 Part 7
- Council Tax (Long-term Empty Dwellings and Dwellings Occupied Periodically) (Wales) Regulations 2022
- Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 (as amended)
- WG legislation (Non-Domestic Rating (Amendment of Definition of Domestic Property) (Wales) Order 2022)

WG have also produced updated Guidance which the Council is required to have regard to.

Staffing implications:

There would be a level of additional resource requirement (e.g. within the Local Taxation team to deal with increased customer engagement e.g. correspondence, billing and processing matters and a higher level of anti-avoidance monitoring activity / measures being needed).

Property / asset implications:

Not applicable.

Risk(s):

Fraud, Avoidance measures, impact on Property market

Statutory Powers:

See Legal implications.

Background Papers:

05/09/23 Cabinet report

Previous Full Council Decisions on Council Tax Premiums: 24/03/16, 16/03/17 and 03/03/22

Appendices:

Appendix A: Public Consultation Feedback Report on Second Home and Long-Term Empty Property Council Tax Premiums

Appendix B1: Public Consultation - General Comments on Long Term Empty Properties (Exempt Information under Schedule 12A of the Local Government Act 1972 as amended - may contain information relating to an individual or which could reveal the identity of an individual)

Appendix B2: Public Consultation - General Comments on Second Homes (Exempt Information under Schedule 12A of the Local Government Act 1972 as amended - may contain information relating to an individual or which could reveal the identity of an individual)

Appendix C: Integrated Impact Assessment

Corporate Lead Officer:

Duncan Hall - CLO: Finance & Procurement

Reporting Officer:

Duncan Hall - CLO: Finance & Procurement

Ann Ireland – Corporate Manager: Revenues & Financial Assessments

Date:

27/11/23



Cyngor Sir
CEREDIGION
County Council

Public Consultation on Second Home and Long-Term Empty Property Council Tax Premiums

Consultation Feedback Report



November 2023

HEADLINE RESULTS: LONG-TERM EMPTY PROPERTIES

- 1,403 responses received, with **790 responding on long-term empty properties**.
- **83%** believed that long-term empty properties had a negative or very negative **impact on local communities**. (1% said positive or very positive).
- **64%** thought that it was appropriate to **increase the premium** on long-term empty properties, 36% did not.
- **15%** of respondents who **own a long-term empty property** in Ceredigion thought it was appropriate for the premium to be increased, compared to **72%** of those who **do not own a long-term empty property**.
- **86%** thought that the premium should be applied **depending on how long a property has been empty**. (14% did not)
- Amongst respondents who thought the premium should be applied depending on how long a property has been empty, respondents were in favour of a 'sliding scale' where **the longer the property has been empty the higher the premium that should be applied**.
- For properties **empty for 1-2 years** 54% of respondents supported a **lower premium of up to 50%**, for **2-5 years empty** the largest proportion (36%) were in favour of a **100% premium**, for **5-10 years empty** the largest proportion of respondents (45%) supported a **300% increase** and for properties **empty for over 10 years** a majority of 66% were in favour of the full **300% premium**.
- **60%** thought that any increase should be **implemented from April 2024**. (32% said over more than 1 year).
- **51%** of respondents who felt that that a council tax premium should be applied **regardless of the length of time a property has been empty** supported the full **300% premium**. There was some support (20%) for a 100% increase and limited support (12%) for up to 50%. **81%** of these respondents stated that any increase should be **implemented from April 2024** while 10% stated over more than 1 year.
- **70%** thought that the **number of long-term empty properties** would **decrease moderately or significantly** if the council tax premium were increased on long-term empty properties. (6% said increase moderately or significantly).
- **58%** thought that the **impact on the local community** would be **positive or very positive** if council tax premiums were increased on long-term empty properties. (18% said negative or very negative).

TOP 3 THEMES IN THE WRITTEN COMMENTS:

1

There should be **exemptions** for certain mitigating circumstances

2

The **reason why they are empty** should be explored first as it could prompt a different course of action

3

Allowances should be made for properties undergoing **renovation** as this can take time to complete

HEADLINE RESULTS: SECOND HOMES

- 1,403 responses were received, **with 1,362 responding on second homes.**
- **53%** of all respondents to the consultation **own a second home in Ceredigion** (746 of the 1,362 responses).
- Of the 746 who said that they owned a second home in Ceredigion, **75%** said that their **main residence was outside of Ceredigion**, while 22% said their main residence was in Ceredigion.
- It should be noted that 6.8% (2,289 properties) of all 33,856 properties eligible for council tax in Ceredigion are second homes or long-term empty properties. This shows us that around **38.1%** of those **who own a second home or empty property in Ceredigion responded to the consultation**, while just **2%** of those who **do not own a second home or long-term empty property**. This means that the results are skewed in favour of those who own a second home or empty property in Ceredigion.
- **56%** believe that second homes have a **positive or very positive impact on local communities**. (27% said negative or very negative).
- Over half (**52%**) of those who **do not own a Second Home** in Ceredigion said that their impact on **local communities is negative (24%) or very negative (28%)**.
- Overall, **28%** think that **increasing council tax** on second homes was appropriate, but 72% did not.
- **53%** of respondents who **do not own a second home** stated that it was **appropriate to raise the premium on second homes**, compared to just 6% of second homeowners.
- Views on what **level of premium** is appropriate varied. The largest proportion was **35%** in support of a **300% premium**, followed by **26%** supporting a **100% premium** and **17%** supporting up to **50%**. (There was also 13% of respondents supporting a 200% premium, 5% supporting 150% and 3% supporting 250%).
- Therefore **82% of all respondents who supported a raise in the premium** supported **either 100% or higher** and **56% of all respondents who supported a raise in the premium** supported **either 150% or higher**.
- Respondents who **do not own a second home** were more likely to **support a higher premium**, with the **largest proportion (39%) supporting the full 300% premium**. (There were also 4% supporting a 250% premium, 14% supporting a 200% premium, 6% supporting 150% premium, 27% supporting 100% and 11% supporting up to 50% premium).
- Therefore **89% of those that do not own a second home who supported a raise in the premium** supported **either 100% or higher** and **62% of those that do not own a second home who supported a raise in the premium** supported **either 150% or higher**.
- **Second homeowners** were more likely to support a lower premium with **61%** identifying **the lowest option of up to 50%**, and a further 17% supporting a 100% premium.



HEADLINE RESULTS: SECOND HOMES

- **57%** of respondents who **do not own a second home** supported the **higher premiums** of 200% to 300%, compared to just **18%** of respondents who **do own a second home** in Ceredigion.
- **74%** thought that any increase in premium should be **applied from April 2024**, while 21% said it should be stepped over more than 1 year.
- **33%** of those who **own a second home in Ceredigion** thought that any increase in premium should be **applied in April 2024**, compared to **80%** of those who **do not own a second home**.
- **52%** of respondents **who own a second home** thought that any increase in premium should be **applied in 'over more than 1 year (i.e. stepped)'**, compared to just **16%** of those who **do not own a second home**.
- **64%** thought the **number of second homes** would **decrease moderately or significantly** if the premium on second homes was increased. (2% said increase moderately or significantly).
- **66%** thought that the **availability of affordable housing** would **stay the same** if the premium on second homes was increased. (23% said increase moderately or significantly and 11% said decrease moderately or significantly).
- **62%** thought that increasing the level of Council Tax Premium on second homes would have a **neutral** effect on **opportunities for people to use the Welsh language** and the **status of the Welsh language in the community**. (20% of respondents thought there would be a negative or very negative impact, while the remaining 18% said positive or very positive).
- **57%** thought that the **impact on local communities** would be **negative or very negative** if the premium on second homes was increased. (25% said positive or very positive).
- Over three quarters (**76%**) of **Second Homeowners in Ceredigion** think that second homes have a **positive (42%) or very positive (34%) impact on local communities** in Ceredigion. (Just 5% think that the impact is negative).
- Amongst those who **do not own a second home**, over half (**52%**) thought that the **impact on local communities was negative (24%) or very negative (28%)**. (31% thought that second homes have a very positive (14%) or positive (17%) impact).

TOP 3 THEMES IN THE WRITTEN COMMENTS

Second homeowners:

- 1 Increasing council tax premiums would **not result in the desired outcomes**
- 2 Second homes **positively contribute** to the local community / economy
- 3 **Not in favour of a blanket increase** to council tax premiums on second homes

Non-second homeowners:

- 1 Increasing council tax premiums would **not result in the desired outcomes**
- 2 **Not in favour of a blanket increase** to council tax premiums on second homes
- 3 Second homes **negatively impact the local community / economy**

Background

Between 18th September and 29th October 2023, Ceredigion County Council consulted with residents and stakeholders on what level of council tax premiums should be charged on long-term empty properties and second homes in Ceredigion. Currently, there is a 25% extra charge on top of the normal level of council tax for second homes and long-term empty properties in the county.

The consultation was designed to inform the Council's decision-making process in relation to council tax premiums. The output from the consultation will be part of a report to Cabinet including the findings of the consultation to assist Cabinet to make recommendations to Council in readiness for a final decision to be made on the future level of council tax premiums.

In Ceredigion, 33,856 properties are responsible for paying council tax. Of these, 2,289 (6.8%) are either second homes or long-term empty properties. Most second homes are located around the coastal areas, with long-term empty properties generally being seen in more urban areas. Ceredigion County Council sought views on the future level for these council tax premiums, including what impacts any change could have on local communities, the availability of affordable housing, the Welsh language and the local economy.

This consultation supported the Creating Green, Sustainable and Well-connected Communities Corporate Well-being Objective by helping to inform decisions around the level of council tax premiums charged on long-term empty properties and second homes in Ceredigion. Both of these issues are priorities in the Council's Corporate Strategy 2022-27.

Paper copies, easy-read and large print versions were available in all Ceredigion libraries and leisure centres, including mobile library vans, and could also be downloaded from the Council's website. A Communications Plan was implemented and involved an initial press release advertising the consultation on 18th September 2023, with social media posts going out on 18th September, 4th October, 16th October and 25th October to remind residents and stakeholders. A sample of the promotional materials are shown below.



Response Rate

There was a total of 1,403 responses to the consultation, representing 2.3% of the population of Ceredigion aged 18 years or over. There were 1,301 forms submitted online along with 102 paper copy forms. 7% or 100 surveys were completed in Welsh and 93% or 1,303 in English. There were two main sections to the survey, these were the responses to the questions on second homes and long-term empty properties. 1,362 responded to the questions on second homes and 790 responded to the questions on long-term empty properties. The pages that follow provide a summary of the findings.

Main Findings

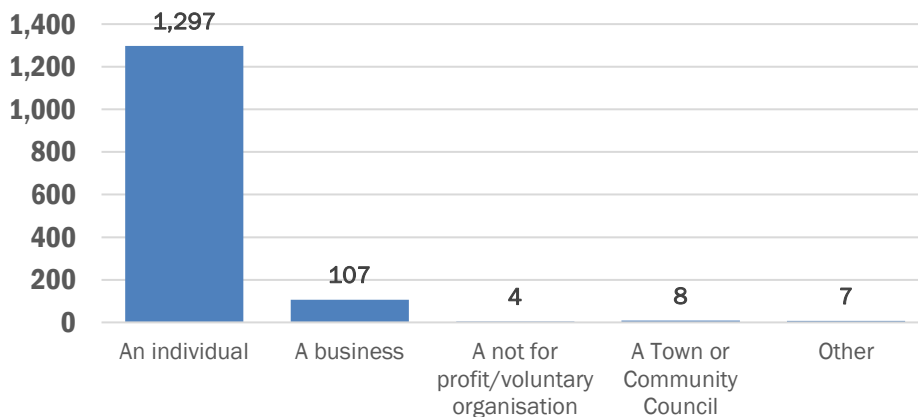
Section 1: Background

Q1: Are you responding as an individual, a business, a not for profit/voluntary organisation, a Town or Community Council or other?

Most participants to this survey were responding as an individual (91% / 1,297 responses). Under 10% of participants were responding as a business (8% / 107 responses). Approximately 2% of participants were either responding as a not for profit/voluntary organisation (0% / 4 responses), a Town or Community Council (1% / 8 responses) or selected the 'Other' option (1% / 7 responses).

Q1. Are you responding as an individual, a business, a not for profit/voluntary organisation, a Town or Community Council or other?

▼ Number



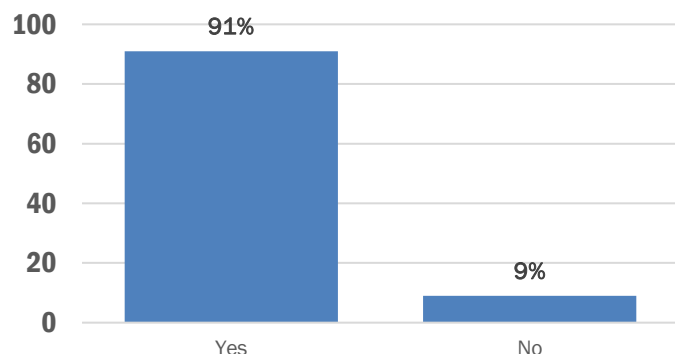
Q2: Are you responsible for paying Council Tax to Ceredigion County Council on any property?

Almost all participants (91% / 1,280 responses) said that they were responsible for paying council tax to Ceredigion County Council on a property, while the remaining 9% (123 responses) stated that they did not, see chart overleaf.

This is not surprising, we know that most dwellings will be subject to the council tax, but some will be exempt. Some unfurnished dwellings (depending on timescales), dwellings owned by a Charity that have been unoccupied for less than six months, accommodation occupied by students, a dwelling occupied only by a person or persons aged under 18, are just some examples of dwellings that could be exempt from paying council tax.

Q2. Are you responsible for paying Council Tax to Ceredigion County Council on any property?

▼ Percentage

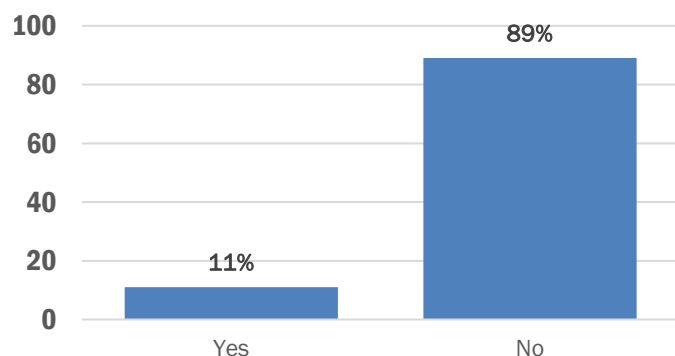


Q3: Are you responsible for paying Business rates to Ceredigion County Council on any property?

Just under 90% of participants (89% / 1,251 responses) said that they did not pay business rates to Ceredigion County Council on a property, while the remaining 11% (152 responses) said that they did, see chart below. Business rates are charged on most non-domestic properties such as shops, offices, pubs, holiday rental homes or guest houses.

Q3. Are you responsible for paying Business rates to Ceredigion County Council on any property?

▼ Percentage

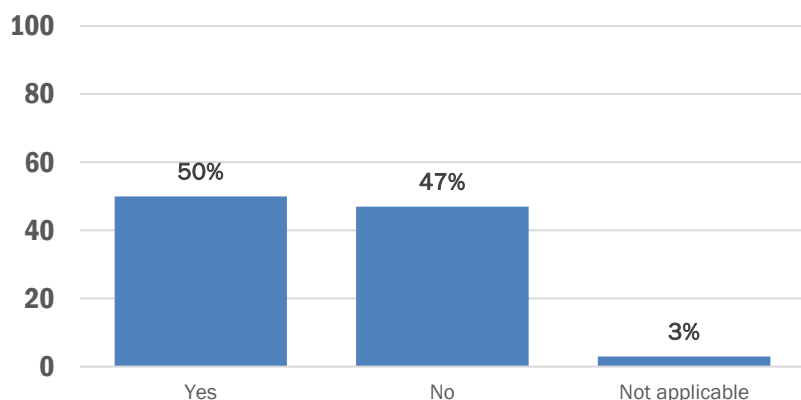


Q4: Is your main primary residence in Ceredigion?

There was an even split between respondents whose primary residence is in Ceredigion and those whose primary residence was outside of the County. Exactly half of participants (50% / 708 responses) stated that their main primary residence was in Ceredigion while 47% (657 responses) stated that their main primary residence was outside of the County. The remaining 3% selected 'Not applicable', see chart overleaf.

Q4. Is your main primary residence in Ceredigion?

▼ Percentage



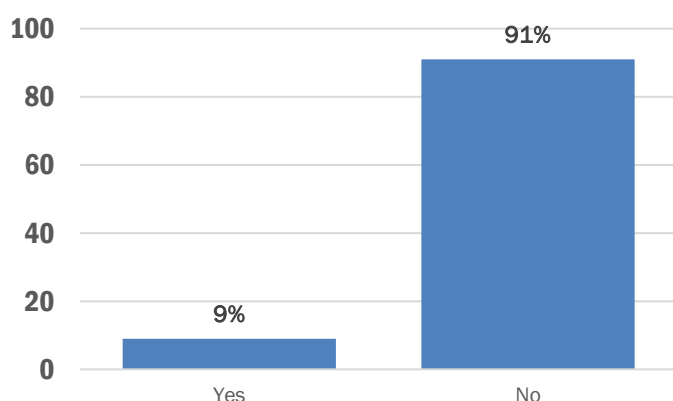
Of those who answered 'No' to question 4 and noted that their main primary residence was not in Ceredigion, almost half (47.9%) noted their national identity as British in the equalities monitoring questions. 40.3% of these respondents noted their National identity as Welsh. The remaining respondents noted their national identity as English (3.0%), another national identity (1.5%), Scottish (0.3%) or Northern Irish (0.1%).

Q5: Do you own a long-term empty property in Ceredigion?

A total of 126 responses (9%) stated that they owned a long-term empty property in Ceredigion. The remaining 91% (1,277 responses) stated that they did not own a long-term empty property in Ceredigion.

Q5. Do you own a long-term empty property in Ceredigion?

▼ Percentage



Of those 126 respondents who stated that they did own a long-term empty property in Ceredigion, over half (52%) either owned a second home as well, or their second home was classed as the long-term empty property (it was not possible to differentiate this from responses). 48% of those who said they owned a long-term empty property in Ceredigion said that they did not own a second home.

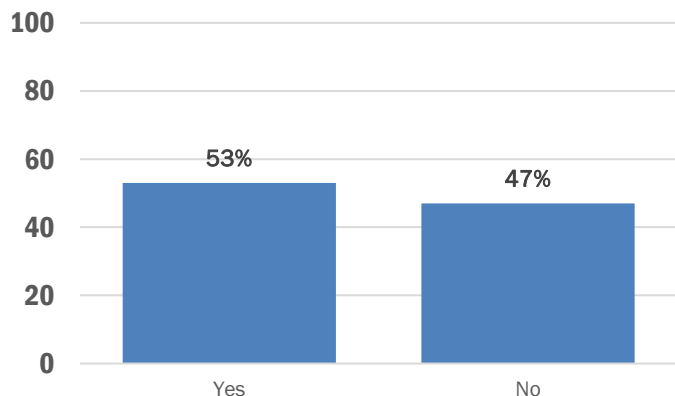
Additionally, of those who noted that they own an empty property in Ceredigion (126 respondents), the majority (62%) said their main residence was in Ceredigion while 33% said their main residence was not in Ceredigion.

Q6: Do you own a second home in Ceredigion?

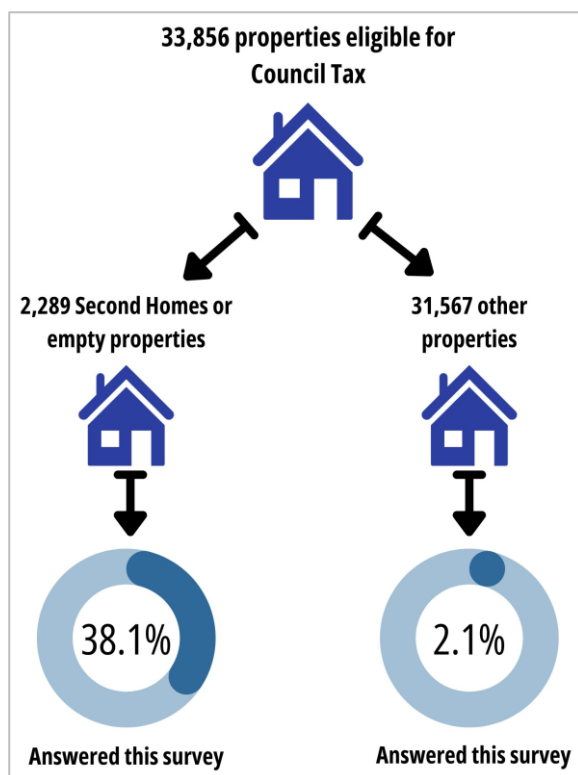
Over half of all participants (53% / 746 responses) stated that they own a Second Home in Ceredigion, while 47% (657 responses) said they did not.

Q6. Do you own a second home in Ceredigion?

▼ Percentage



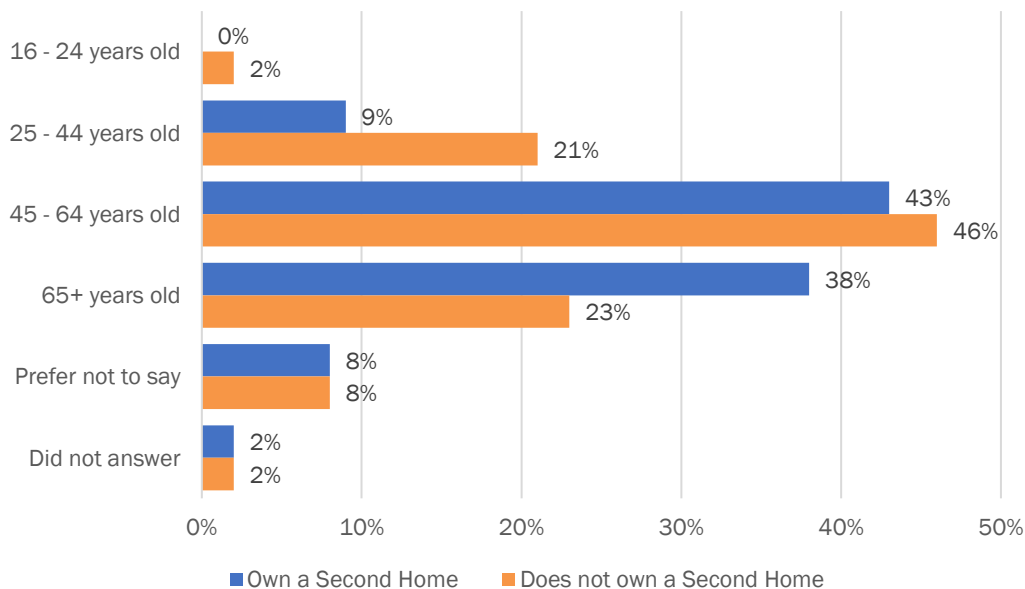
It should be noted that 6.8% (2,289 properties) of all 33,856 properties eligible for council tax in Ceredigion are second homes or long-term empty properties. This shows us that around 38.1% of those who own a second home or long-term empty property in Ceredigion answered this survey. When we compare this to those who do not own a second home or empty property, just 2% responded to the consultation. Ultimately, this could mean that the results are be skewed in favour of those who own a second home or empty property in Ceredigion. The diagram below summarises this.



Amongst respondents who own a second home, the largest proportion were aged 45 to 64 years (43%) or aged 65+ (38%). Less than 10% of participants were aged 25 to 44 (9%) or 16 to 24 (0%).

Amongst respondents who do not own a second home, the largest proportion were also aged 45 to 64 years (46%). There were significantly less participants aged 65+ who do not own a second home (23%) compared to those who do (38%), but there was a much higher proportion of respondents aged 25-44 who do not own a second home (21%) compared to those who do (9%).

Age Range of Respondents



Of those who said that they own a second home in Ceredigion (53% of all responses or 746), three quarters of these respondents (75%) said that their main residence was outside of Ceredigion. Under a quarter of respondents (22%) who own a second home stated that their main residence was in Ceredigion. The remaining 3% either did not answer this question or selected 'Not applicable'.

Most of the respondents who do not own a second home in Ceredigion, said that their main residence was in Ceredigion (82%). Approximately 15% said that their main residence was not in Ceredigion, while the remaining 3% either did not answer this question or selected 'Not applicable'.

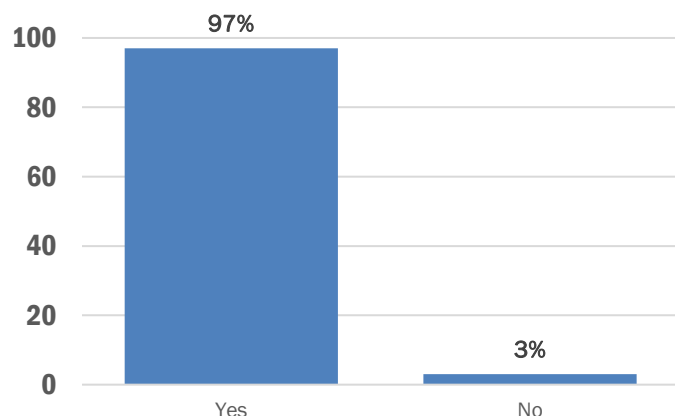
Section 2: Second Homes

Q7. Do you wish to respond on Second Homes?

Given the nature of this survey, it is not surprising that most participants wanted to respond to the questions on second homes. Almost all respondents (97% / 1,362 responses) said 'Yes' to question 7, while just 3% (41 responses) did not wish to respond on second homes. (Please note that respondents who answered 'No' to question 7 skipped the section on second homes and moved to question 19 of survey on long-term empty properties).

Q7. Do you wish to respond on Second Homes?

▼ Percentage

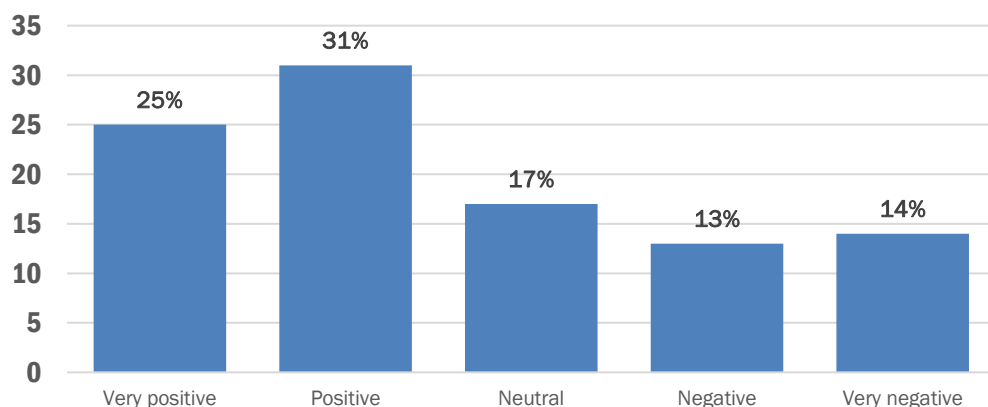


Q8. What impact do you believe second homes have on local communities in Ceredigion?

Those who answered 'Yes' to question 7 then went on to consider the impact of second homes on local communities in Ceredigion. A majority of 56% of respondents thought that second homes have a positive (31%) or very positive (25%) impact on local communities. Meanwhile, just over a quarter (27%) of thought that second homes had a negative (13%) or very negative (14%) impact. The remaining respondents (17%) noted their response as 'Neutral'.

Q8. What impact do you believe second homes have on local communities in Ceredigion?

▼ Percentage



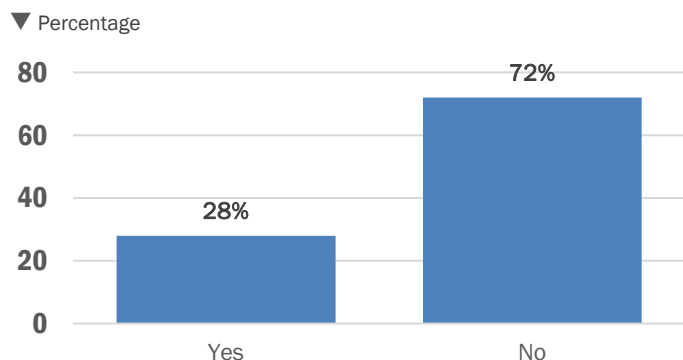
However, there are stark differences of opinion between those who own a second home and those who do not. Over three quarters (76%) of those who own a second home in Ceredigion stated that the impact was positive (42%) or very positive (34%), compared to just 5% who said negative (3%) or very negative (2%). A further 19% of those who own a second home had a 'Neutral' opinion.

Amongst respondents who do not own a second home, 31% said the impact was positive (17%) or very positive (14%), while the majority of 52% said that the impact was negative (24%) or very negative (28%). A further 15% of respondents who do not own a second home had a 'Neutral' opinion.

Q9: The Council currently charges 25% extra Council Tax on second homes. Do you think it's appropriate that this is increased?

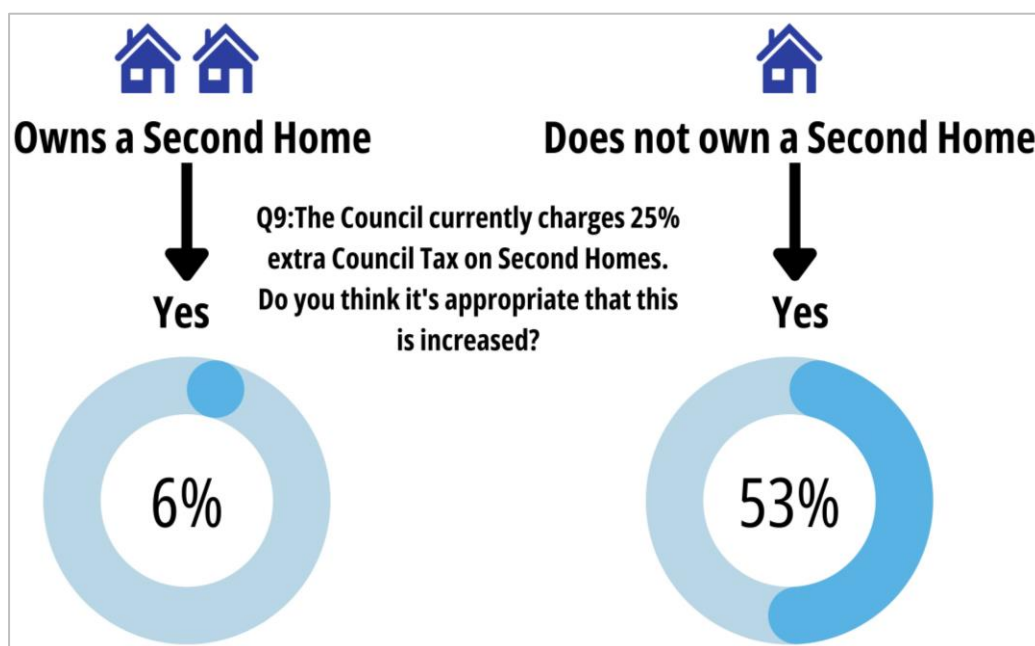
Most participants (72% / 987 responses) answered 'No' and stated that they did not think that the 25% extra council tax charge on second homes should be increased. The remaining 28% (375 responses) said that they did think the 25% extra council tax charge on second homes should be increased.

Q9. The Council currently charges 25% extra Council Tax on second homes. Do you think it's appropriate that this is increased?



A clear majority (94%) of those who own a second home, stated that they did not think it was appropriate to increase the 25% extra Council Tax on Second Homes, with the remaining 6% stating that it was appropriate for it to be increased.

Amongst respondents who do not own a second home, there was a more even split between those in favour of an increase and those against. Just over half (53%) thought it was appropriate for the 25% extra council tax on second homes to be increased with 47% against. The following diagram shows the difference of opinion between those own a second home and those who do not.



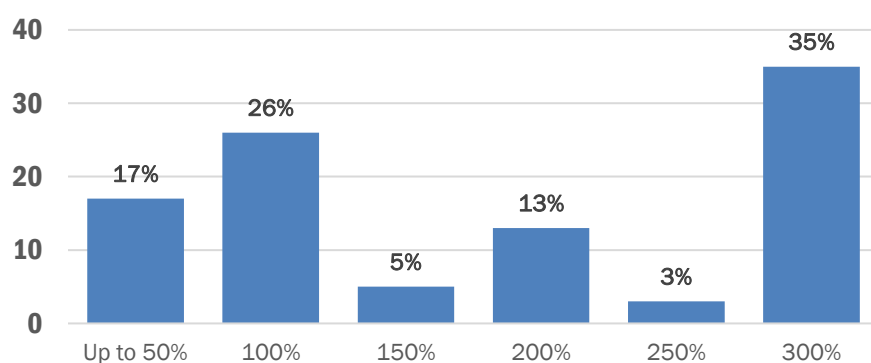
Q10: If yes then, what level do you think would be appropriate to set the Council Tax Premium at for second homes?

Question 10 was only answered by those who answered 'Yes' to question 9, i.e. those who thought it was appropriate that the council tax premium on second homes was increased. This equated to 28% of all responses or 375.

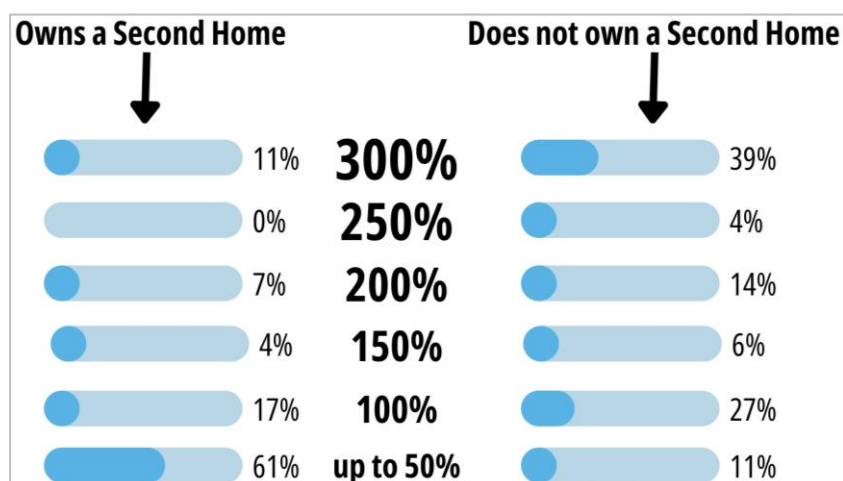
This question respondents for views on what level would be appropriate for the council tax premium on second homes in the County. The largest proportion (35% / 132 responses) thought it should be set at the highest level of 300%, followed by 26% (97 responses) supporting a 100% premium and 17% (63 responses) supporting up to 50% premium. There was some support for a 200% premium with 13% (50 responses) in favour of this, but less support for a 150% premium (5% or 18 responses) and only 3% (18 responses) in favour of a 250% premium. These views are summarised in the chart below.

Q10. If yes then, what level do you think would be appropriate to set the Council Tax Premium at for second homes?

▼ Percentage



As in the previous question, there was a difference of views between those who own a second home and those who do not. Respondents who own a second home were more likely to support a lower premium, while those who do not own a second home were more likely to support a higher premium. Of the 46 participants who own a second home and answered this question, the majority (61%) thought that the Council Tax premium for second homes should be increased by up to 50%. Amongst the 329 participants who do not own a second home and answered this question, the largest proportion (39%) said that the premium on second homes should be set at the highest amount of 300%, with a just over a quarter (27%) supporting a 100% premium and 14% in favour of a 200% premium. The following chart summarises these differences of opinion.



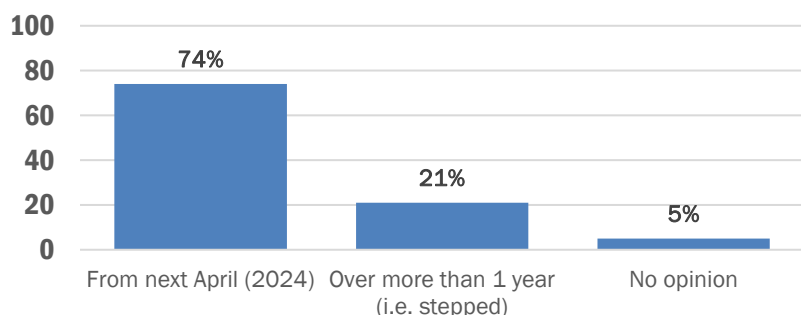
Q11: If you think the Council Tax Premium for second homes should be increased, do you have an opinion on how to deliver that increase?

Question 11 was another follow-on question from question 9 and participants would only have been prompted to answer question 11 if they had answered 'Yes' to question 9. Therefore, 28% or 375 participants answered this question.

This question explored how to deliver any increase in council tax premium on second homes, providing two distinct options, the first to implement it fully at the next opportunity in April 2024 or implement it over more than one year, i.e. 'stepped'. Just under three quarters of respondents (74% / 277 responses) stated that the council tax premium for second homes should be increased at the earliest opportunity from April 2024. Under a quarter of respondents to this question (21% / 77 responses) said that the premium should be increased in 'over more than 1 year (i.e. stepped)'. The remaining 5% of respondents said they had no opinion.

Q11. If you think the Council Tax Premium for second homes should be increased, do you have an opinion on how to deliver that increase?

▼ Percentage



Again, there was a noticeable difference of opinion between those who own a second home and those who do not. A third (33%) of those who own a second home thought that the premium should be applied in April 2024, compared the overwhelming majority (80%) of those who do not own a second home. Over half (52%) of those who own a second home thought that the premium should be applied over more than 1 year, compared to just 16% of those who do not own a second home.

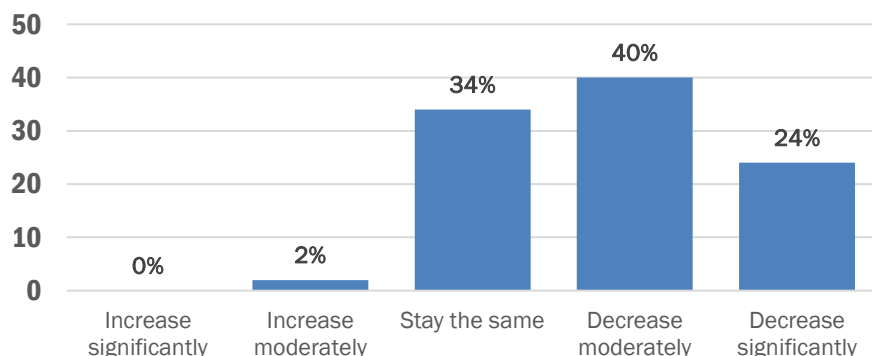
Q12: If the level of the Council Tax Premium on second homes were to be increased, do you think the number of second homes would

Questions 12 to 17 included all respondents to the survey and asked a series of questions about the impact of council tax premiums of different aspects of the County. The first question sought views on the impact on the number of second homes if the council tax premium were increased.

Most respondents (64%) to this question thought that the number of second home would decrease moderately or significantly if council tax premiums on second homes were increased. A further 34% thought that the number of second homes would stay the same, and a small proportion of 2% thought that the number would increase moderately or significantly if the council tax premium was increased.

Q12. If the level of the Council Tax Premium on second homes were to be increased, do you think the number of second homes would:

▼ Percentage



Amongst respondents who own a second home in Ceredigion, the largest proportion (38%) thought that the number of second homes would stay the same if the council tax premium were increased. This was closely followed by 34% who thought that the number would decrease moderately, and a just under a quarter (24%) thought that the number would decrease significantly. Just 2% of those who own a second home thought that the number of second homes would increase moderately but none thought that it would increase significantly.

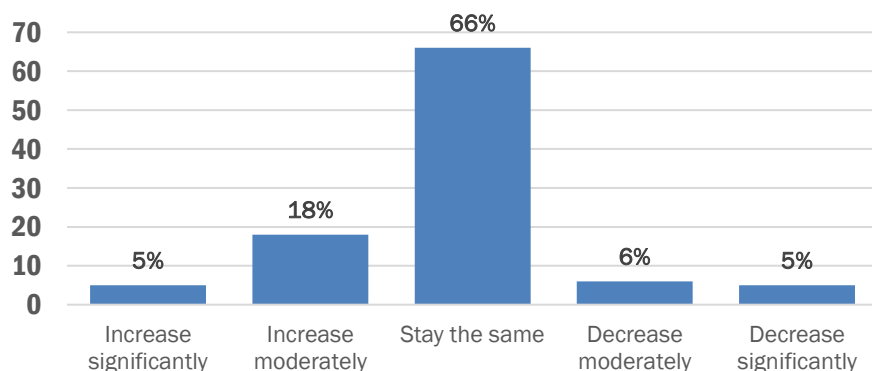
For those who do not own a second home, the largest proportion of respondents (42%) thought the number of second homes would decrease moderately if the council tax premium were increased, followed by 28% who thought that the number would stay the same. A further 22% thought that they would decrease significantly. Just 1% thought that the number of second homes would increase moderately and 1% increase significantly if the council tax premium were increased.

Q13: If the level of the Council Tax Premium on second homes were to be increased, do you think the availability of affordable housing would

The majority of respondents (66%) thought that the availability of affordable housing would stay the same if the level of council tax premium on second homes were to be increased. Just under a quarter (23%) assume that the availability of affordable housing would increase (either moderately or significantly), while a smaller proportion (11%) felt that the availability would decrease (either moderately or significantly).

Q13. If the level of the Council Tax Premium on second homes were to be increased, do you think the availability of affordable housing would

▼ Percentage



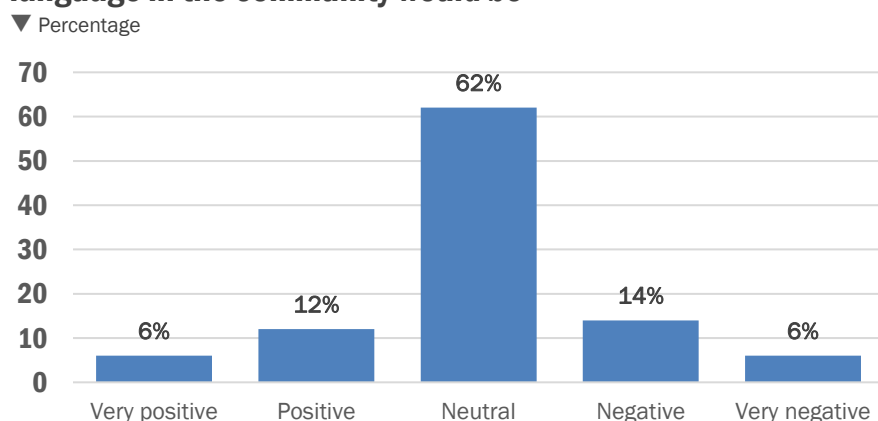
Of those respondents who own a second home, an overwhelming majority (80%) think that the availability of affordable homes will stay the same if the level of the council tax premium on second homes were to be increased. On the other hand, the opinions of those who do not own a second home are more divided. Under half (45%) are of the opinion that the availability of affordable housing will stay the same, while 40% feel that it would increase (either moderately or significantly).

Results show that as respondent age increases, opinions on the matter become more pronounced. The younger age groups opinions are more varied, just under half (43%) of the 16-44 age group assume the availability of affordable housing will stay the same if the level of Council Tax Premium on second homes were increased, whilst over a third (37%) think that the availability would increase. By contrast, the general consensus of respondents in the older age groups (45-64 and 65+) is that the availability would stay the same (with 69% selecting this answer), whilst 20% think it would increase. Research shows that the recent increase in house prices is making it increasingly difficult for young people to get onto the property ladder, these results may reflect some of these challenges.

Q14: If the level of the Council Tax Premium on second homes were to be increased, do you think the effect on opportunities for people to use the Welsh language and the status of the Welsh language in the community would be

A majority of 62% think that increasing the level of council tax premium on second homes will have a “neutral” effect on the status of the Welsh language in the community. 20% of respondents believe there would be a negative or very negative impact, while the remaining 18% believe that an increase would have a positive or very positive effect.

Q14. If the level of the Council Tax Premium on second homes were to be increased, do you think the effect on opportunities for people to use the Welsh language and the status of the Welsh language in the community would be



Overall, the common view amongst respondents who own a second home and those that do not, is that an increase in the level of council tax premium would result in no discernible effect on the status of the Welsh language in the community. However, respondents who own second homes share a greater consensus in favour of a neutral impact (71%) compared to those that do not (48%). The opinions of respondents who do not own a second home are more varied (35% believe an increase would have a positive or very positive impact and 12% think it would have a negative or very negative

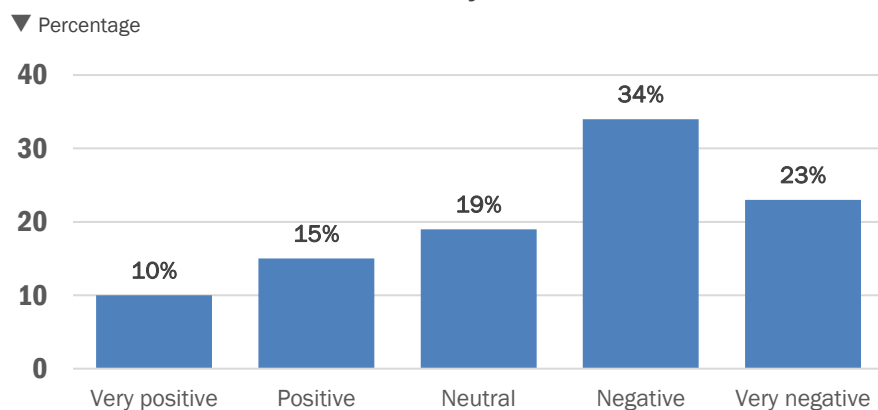
impact).

A larger proportion of those who have Welsh skills (e.g., can either speak, write, understand, or read Welsh) (28%) feel that an increase in council tax premium would have a positive or very positive impact compared to a small proportion (7%) of respondents without any Welsh skills.

Q15: If the level of the Council Tax Premium on second homes were to be increased, do you think the effect on the local community would be

Overall, the majority of respondents (57%) think that increasing the level of council tax premium on second homes would result in a negative or very negative effect on the local community. Just under a quarter (24%) believe that the impact would be positive or very positive, while the remaining 19% think there would be no discernible effect (neutral impact).

Q15. If the level of the Council Tax Premium on second homes were to be increased, do you think the effect on the local community would be



**Figures may not sum due to rounding.*

Amongst second homeowners, the consensus is that an increase to the level of the council tax premium would have a negative or very negative effect on the local community, with 80% selecting these options. Whereas the most common response amongst those who do not own a second home, is that an increase would result in a positive or very positive impact (47%) on the local community.

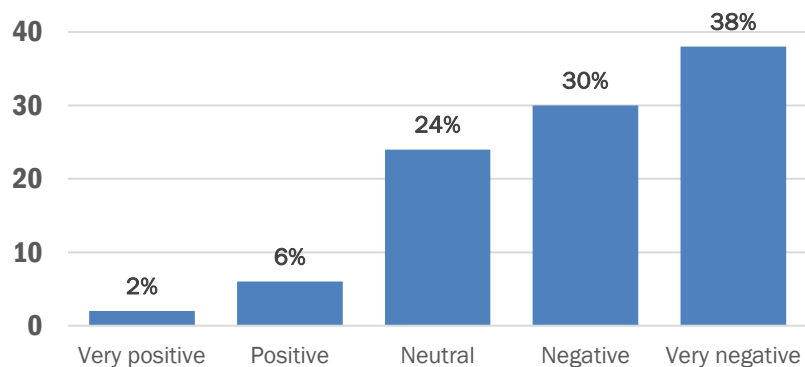
There are slight differences between those that responded as a business owner compared to those responding as an individual, however, the general view remains that an increase would have a negative impact on the local community. Business owners feel more strongly about this (68%), compared to individual respondents (54%). A quarter (25%) of individual respondents think that an increase would have a positive or very positive impact, whereas a very small percentage (5%) of business owners hold this view.

Q16: If the level of the Council Tax Premium on second homes were to be increased, do you think the effect on tourism would be

Overall, the commonly held view is that an increase to the level of the council tax premium on second homes would have a negative or very negative effect on tourism, with 68% identifying this. Just under a quarter (24%) of respondents think that there would be no discernible effect, while a small proportion (8%) believe that an increase would positively or very positively impact tourism.

Q16. If the level of the Council Tax Premium on second homes were to be increased, do you think the effect on tourism would be

▼ Percentage



The majority of those responding as a business owner and as an individual think an increase to the level of Council Tax Premium on second homes would have a negative or very negative impact on tourism, however, business owners are more strongly in agreement. Amongst business owner respondents¹, an overwhelming majority (84%) think that an increase will have a negative or very negative impact on tourism, compared to just under two-thirds (65%) of individual respondents. This difference is expected, as any potential impact on tourism numbers could directly impact the customer-base of certain businesses.

Breaking down the responses by second homeowners and non-second homeowners highlight some differences in views on the impact to tourism, however, the overall view remains that an increase to the premium on second homes would have a negative impact on tourism. Amongst second homeowners a large majority (88%) think that an increase will have a negative or very negative impact on tourism. Whereas the opinions of non-second homeowners are more divided, a small majority (42%) think the impact on tourism would be negative or very negative, whereas 38% believe that there would be no discernible effect (neutral impact). The least common answer amongst both groups is that an increase would result in a positive or very positive impact (2% amongst second homeowners and 14% amongst non-second homeowners).²

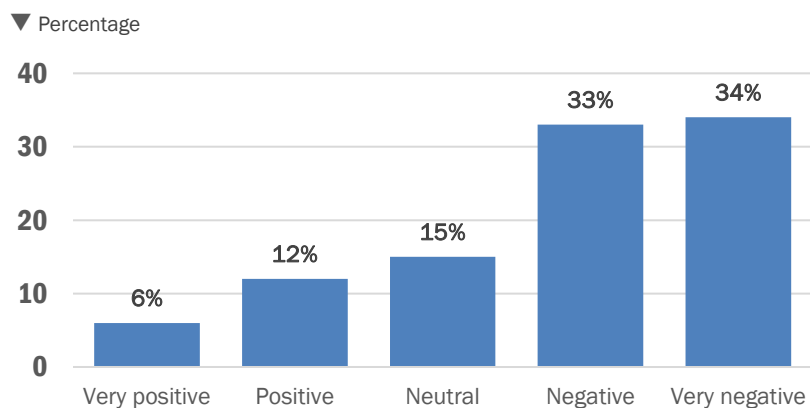
Q17: If the level of the Council Tax Premium on second homes were to be increased, do you think the effect on the local economy would be

Two-thirds (67%) of respondents hold the view that an increase to the level of the council tax premium on second homes would be negative or very negative. 18% think it would have a positive or very positive effect, whereas 15% believe that there would be no discernible effect (neutral effect).

¹ Amongst business owner respondents, 51% are second homeowners and 49% do not own a second home.

² 1% of second homeowners and 6% of non-second homeowners didn't answer question 16.

Q17. If the level of the Council Tax Premium on second homes were to be increased, do you think the effect on the local economy would be



The commonly held view amongst business owner respondents and individual respondents is that an increase would impact the local economy negatively, however, business owners share this view more strongly. An overwhelming majority (84%) of business owners think that the impact on the local economy would be negative or very negative, compared to a smaller majority (63%) of non-business owner respondents.

Second homeowners' and non-second homeowners' views on the matter are more varied, however the prevailing view remains that the impact would be negative. A large majority of second homeowners (86%) expect a negative or very negative impact on the local economy if the level of council tax premiums on second homes is increased. Amongst non-second homeowners, a significantly smaller majority (40%) believe this. Whilst just over a third (35%) think that an increase would positively or very positively impact the local economy (compared to 2% of second homeowners).

Q18: We welcome any other comments you may have in relation to Council Tax premiums on second homes.

The following question provided respondents with the opportunity to share any further comments in relation to council tax premiums on second homes that were not covered in the previous questions. It generated a significant number of responses (1,254 in total). The responses were coded and twelve broad themes were derived from the comments, shown in the table below. As most comments included several points, often more than one theme was obtained from each comment. The table below provides a summary of the themes and the number of times each theme appeared.

Theme	Number of mentions
Increasing Council Tax premiums would not result in the desired outcomes	325
Not in favour of 'blanket increase' to Council Tax premiums	216
Second homes positively contribute to local community/economy	189
Penalises second homeowners	120
Different approach required	113
Forced to sell if council tax premiums increase	69
Second homes negatively impact the local community/economy	59

Council tax premiums already high enough	56
Supports increase to council tax premiums	54
Council tax premium increase would positively impact residents/local community	24
Transparency on where current/additional revenue is being spent	22
Current level of second home ownership does not negatively affect local community	7

'Increasing Council Tax premiums would not result in the desired outcomes' was the most prevalent theme throughout the comments. Just over half of these comments noted that an increase would not improve the availability or affordability of homes, reasons included: *second homes are unaffordable for first time buyers/locals, residents on low incomes/lack of well-paid jobs, second homes are not designed for permanent occupancy, second homes require significant investment to renovate.*

Whilst just under half of these mentions specified that an increase would negatively impact the local community and the economy, reasons included: *businesses reliant on the tourism industry would suffer, business for local tradesmen would reduce, local economy would deteriorate as less disposable income spent in communities, second homeowners would switch to business rates thus reducing revenue for the Council, residents who required short-term stays for employment would be penalised (e.g., agency staff), local residents forced to sell second homes and bought by wealthier people outside of Ceredigion.* This theme was closely linked to the fifth most common mention 'different approach required' (explained in further detail overleaf).

The second most common theme was that a 'blanket approach to increasing Council Tax premiums should not be used' (216 mentions). A number of reasons were provided as to why. Respondents noted that individual circumstances of second homeowners vary significantly and feel that the outcomes of second homes on the communities/residents depend on different factors (for example, the use of a second home determines whether it has a positive or negative impact on Ceredigion residents and its communities). As such, these respondents stressed that the following should be considered during the decision-making process:

- the level of second home occupancy – a couple of weeks a year to 6 months +
- second home tenure – holiday let (full-time/seasonal), B&Bs, empty second home etc.
- acquisition of the second home – inherited or bought.

Some provided suggestions on how the exemption process could be undertaken for example, by looking at second homes on a *case-by-case basis* (i.e., by using the above criteria), or by *applying an increase to a specific area/postcode.*

The third most common theme was that 'second homes contribute positively to the local community/economy', with a total of 189 mentions. Reasons included: *second homeowners fully integrated into the community, strong attachment to local area, employ local tradespeople and use local businesses, more disposable income, less of a burden on council services, embracing/learning the Welsh language, investing in property in the area.*

'Penalises second homeowners' was referred to approximately 120 times, and was the fourth most common theme. Just over 40% of these comments referred to specifically penalising *local* second homeowners. Comments referred to: the new 182 day occupancy rule as being *unjust, that the cost of*

living crisis is already placing pressures on second homeowners, all second homeowners are wealthy is a common misconception, the current premium is reasonable/ already high enough given the services used, penalising those who have invested money into the property and area, unfair on those who have inherited properties, and penalising those renovating their property to live in, are to name a few.

The theme that appeared approximately 113 times and was the fifth prevalent overall, was that a 'different approach was required'. These respondents didn't think that increasing the Council Tax premium on second homes would improve the availability and affordability of housing for local residents to rent and buy, and offered alternative suggestions. These included:

- Build more affordable homes
- Relax planning regulations to build more homes
- Increase provision of well-paid/high quality jobs
- Increase Council Tax rates on Houses of Multiple Occupation (HMO's)
- Increase Council Tax premiums on empty properties
- Introduce a rent cap
- Regenerate communities
- Reduce business rates
- Raise Council Tax for all residents

As reflected a number of suggestion were provided, however, the widely held view by these respondents is that to increase the availability and affordability of homes for local residents, the focus should be on increasing the provision of affordable homes and better paid jobs.

The table below provides a sample of some of the comments to question 18.

Sample Comments	
<p>"Most second homes in my area are owned by Welsh. It is a misrepresentation to see them as owned by the English or others. They are properties that have been in their families for many years. They are located in areas away from school and local employment. The only local employment in these areas is tourism - without the tourist industry people would not want to live here, as there is no employment for them... Second homes tend to either be designed purely for short-term living or be priced at a level that means locals cannot afford them (due to their size usually). The existing 25% premium is more than adequate."</p>	<p>"When we bought our second home a few years ago it had been on the market for more than 2 years. It was in very poor condition. We used local tradespeople and craftsmen to restore it to the beautiful old house it now is. We spend our time equally between our two homes. We are fully integrated into the community and have many Welsh friends and use resources that benefit the community and not using things such as health services that are short..."</p>
<p>"A 2nd home can fall into different categories. In my case I inherited the property from my mother. it is the house where I grew up in a lovely community. I am a part of Aberystwyth, and the house contains many items of interest to the museum. I am a Welsh speaker. If the property is sold, there is no guarantee that it will be lived in by a local Welsh speaker."</p>	<p>"As a second homeowner, I endeavour to buy and employ trades people locally. The property is used by family who likewise holiday in the area, during which time they spend an above average amount whilst they are relaxing, again supporting local businesses... To the best of my knowledge, the majority of second homes would not fall into the 'affordable homes' category. Also, were there to be an increase in the number of homes brought to market, this could lead to a fall in property values for current main residents, so it is important to strike a balance. As such I believe that the effect on the local economy would be adverse if there were less second homes and subsequently visitors to Ceredigion..."</p>

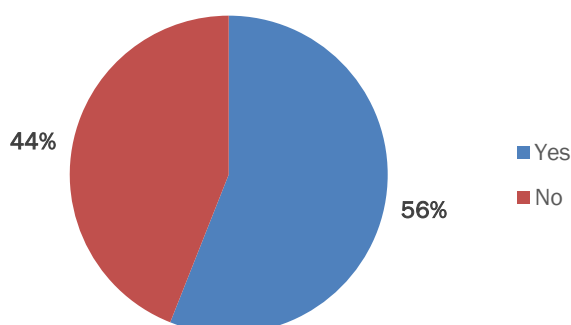
<p>"I think a blanket rise of the council tax premium is incorrect..."</p>	<p>While understanding that it is not possible to distinguish between foreign and native occupants in this matter, wouldn't it be better to try to distinguish between second homes and empty houses. If the premium is raised from the current 25% why not raise it a reasonable step for holiday homes (say 50%) and raise it more for empty houses (possibly 100%).</p>
<p>"We are writing to express our heartfelt concerns about the proposed council tax premium increase on second homes in Ceredigion. As a family deeply rooted in the community, we have witnessed and contributed to its growth over the years. It saddens us to think about the potential impact of this proposed change. The proposed premium increase may significantly impact our ability to sustain our presence in Ceredigion. It is with heavy hearts that we contemplate the potential necessity of leaving the area we have come to call home."</p>	<p>"I understand the plight of local people who are on low incomes and find themselves priced out of the housing market. More should be done to support people on low incomes and make more affordable properties available. But this issue should not be confounded with second home ownership, which contributes significantly to the local economy. Not all second homeowners are rich, or incomers from England, or non-Welsh speakers..."</p>
<p>"There are far too many second homes in the county and that has a negative impact on the ability of local young people to acquire their own homes. Some second homeowners do contribute to the local economy, but others do not, often bringing in their own goods and service providers from their home area."</p>	<p>"There should be a difference between a second home which is being run as a holiday let as opposed to a property which is being purposely kept empty by the owner all year round. A holiday let property is being used by the guests whom in turn spend their money in shops, restaurants, and pubs etc during their stay. Our small cottage has occupancy from March until October every year with several couples returning every year."</p>

Section 3: Long Term Empty Properties

Q19: Do you wish to respond on long term empty properties?

Respondents were then asked if they wanted to answer questions relating to long-term empty properties (LTEP). Of the 1,403 responses, over half (56% / 790 responses) wanted to respond while the remaining 44% did not.

Q19. Do you wish to respond on long term empty properties?

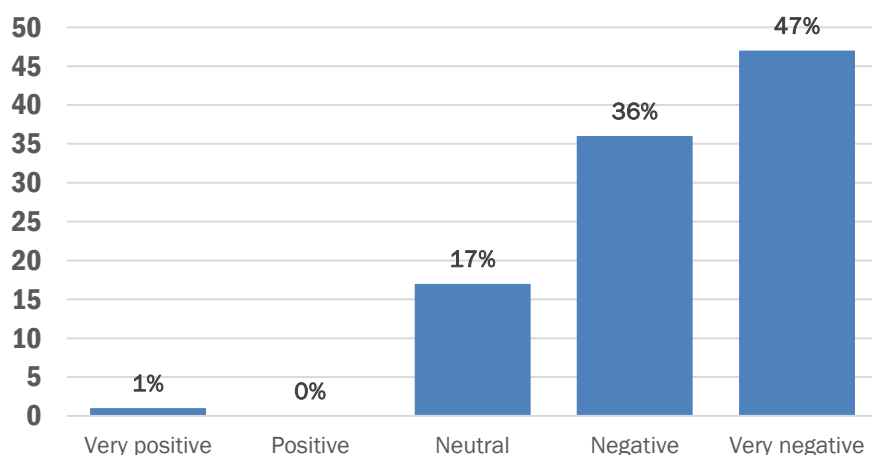


Q20: What impact do you believe long term empty properties have on local communities in Ceredigion?

The first question on long-term empty properties was to establish the view of respondents on their impact on local communities. An overwhelming majority (83%) believe that long-term empty properties impact local communities in Ceredigion negatively or very negatively. 17% do not think that they have any visible impact, while a very small proportion of 1% believe they have a very positive impact. Notably, of the 780 that responded to this question, only 13% own a LTEP, therefore, the responses are disproportionately represented in favour of those who do not own a LTEP (87%).

Q20. What impact do you believe long term empty properties have on local communities in Ceredigion?

▼ Percentage

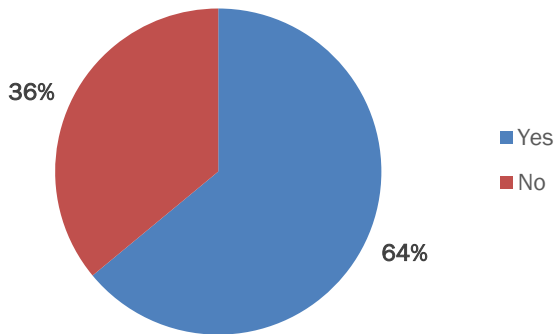


Amongst those who own a LTEP and those who do not, the consensus is that LTEPs have a negative or very negative impact on local communities in Ceredigion. However, there is greater level of agreement amongst those who do not own a LTEP (87% selected negative or very negative) as opposed to a broadly even split for those with a LTEP (50% selected negative or very negative, 44% selected neutral and 2% positive or very positive).

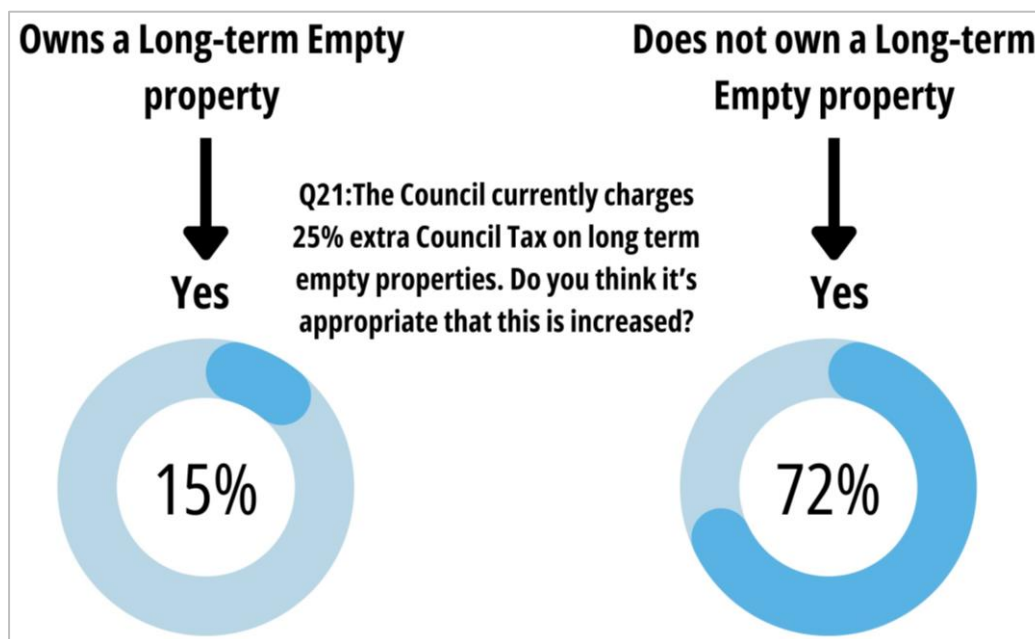
Q21: The Council currently charges 25% extra Council Tax on long term empty properties. Do you think it's appropriate that this is increased?

The majority of respondents (64%) think that it is appropriate to increase the current charge of 25% extra council tax on LTEP, while just over a third of respondents (36%) think it is inappropriate.

Q21. The Council currently charges 25% extra Council Tax on long term empty properties. Do you think it's appropriate that this is increased?



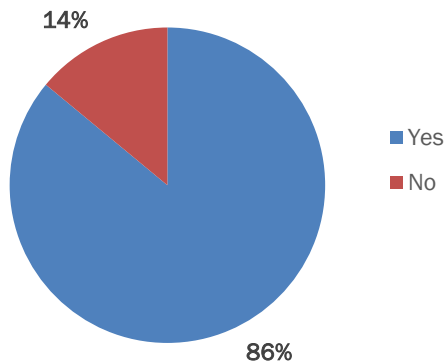
There are significant differences in opinions between those that own a LTEP and those who do not. Amongst those who own a LTEP, a large proportion (85%) believe that it would be inappropriate to increase the current charges, compared to just over a quarter (28%) of those that do not own LTEP. The prevailing view of those that do not own a LTEP, is that it would be appropriate to increase the current charges, with 72% responding 'yes' to this question. The diagram below summarises this difference of opinion.



Q22: If yes then, do you think an increase should be applied differently depending on how long a property has been empty?

Of the 506 that selected 'Yes' to question 21, an overwhelming majority of 86% think that an increase to the current charges should be applied differently depending on how long a property has been empty, while a smaller proportion of 14% do not think it would be appropriate to do so.

Q22. If yes then, do you think an increase should be applied differently depending on how long a property has been empty?

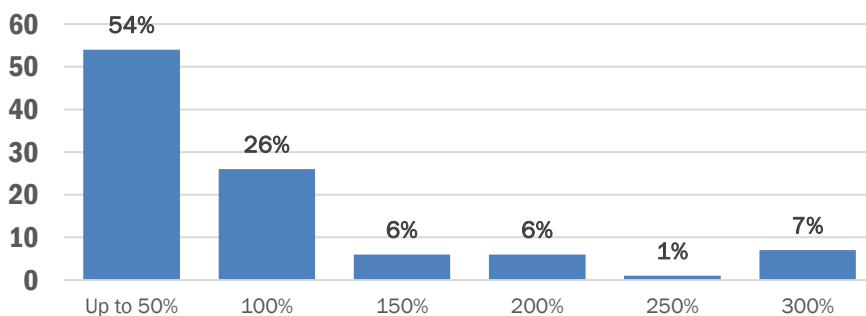


Q23: If yes then, what level do you think would be appropriate to set the Council Tax Premium at for long term empty properties for the different length of time a property is empty? (1-2 years)

Of the 429 respondents that think it would be appropriate to increase the council tax premium for LTEP, the overall consensus is that the smallest increase (up to 50%) should be placed on properties left empty for 1-2 years. Just over half (54%) selected this option for properties left empty between 1-2 years, just over a quarter (26%) think that a higher 100% increase would be appropriate, while a fifth of respondents (20%) think that anything from 150% to 300% would be appropriate as summarised in the chart below.

Q23. If yes then, what level do you think would be appropriate to set the Council Tax Premium at for long term empty properties for the different length of time a property is empty? (1-2 years)

▼ Percentage

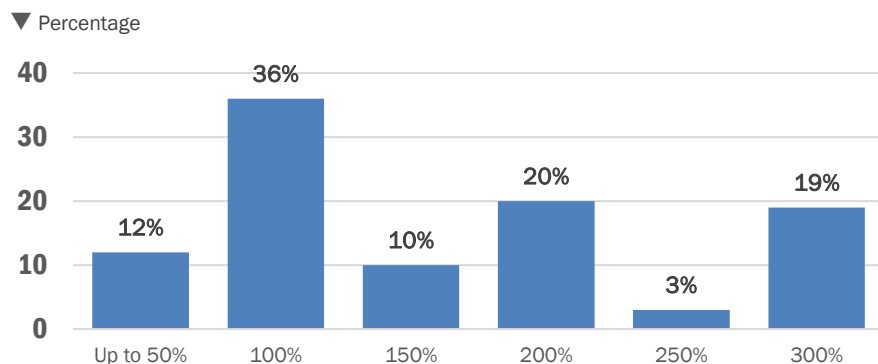


Q24: If yes then, what level do you think would be appropriate to set the Council Tax Premium at for long term empty properties for the different length of time a property is empty? (2-5 years)

As expected, respondents selected a higher increase for properties left empty for longer periods of time. However, opinions on the appropriate level of increase for properties left empty between 2-5 years are more varied compared to those left empty between 1-2 years. The largest proportion (36%) believe that an increase of 100% is appropriate, while there was a fairly even split between a 200% and 300% rise,

with 20% and 19% selecting those answers respectively. The least common answer given is that the increase should be set at 250% with as little as 3% selecting this option. The different views are summarised in the chart below.

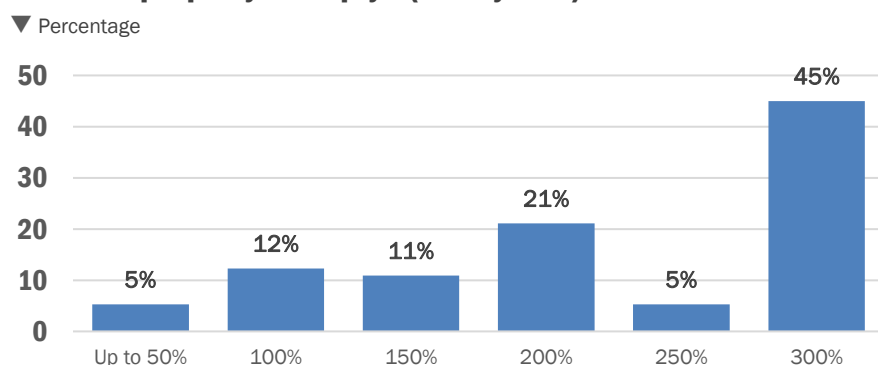
Q24. If yes then, what level do you think would be appropriate to set the Council Tax Premium at for long term empty properties for the different length of time a property is empty? (2-5 years)



Q25: If yes then, what level do you think would be appropriate to set the Council Tax Premium at for long term empty properties for the different length of time a property is empty? (5-10 years)

Similar trends were seen in the responses to question 25 where respondents thought that the longer a property had been empty, the higher the council tax premium that should be applied. If a property had been empty for 5-10 years, 45% of respondents thought that the premium should be the maximum 300% chargeable. There was some support for a lower premium being applied, for example 21% thought 200% was an appropriate amount, while 12% thought 100% was appropriate and 11% supported a 150% premium. There was much less support for the lowest 'up to 50%' premium as just 5% of respondents thought this level was appropriate.

Q25. If yes then, what level do you think would be appropriate to set the Council Tax Premium at for long term empty properties for the different length of time a property is empty? (5-10 years)



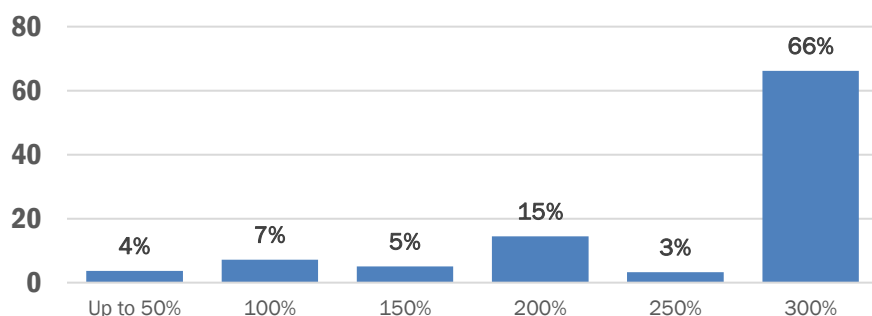
Figures do not sum due to computer roundings

Q26: If yes then, what level do you think would be appropriate to set the Council Tax Premium at for long term empty properties for the different length of time a property is empty? (Over 10 years)

When considering the premium for properties empty for over 10 years, the majority of respondents (66%) stated that the maximum 300% should be applied. There was much less support for other values with a 200% Premium being the next most popular option with 15% of respondents, but the remaining options all had less than 10% support as summarised in the chart below.

Q26. If yes then, what level do you think would be appropriate to set the Council Tax Premium at for long term empty properties for the different length of time a property is empty? (Over 10 years)

▼ Percentage



The chart below shows the results to questions 23 to 26 combined. It shows the percentage of respondents supporting each of the council tax premium levels by length of time a property has been empty. The overall trends are very visible – respondents were in favour of a ‘sliding scale’ approach, where the longer the property has been empty the higher the premium that should be applied. For example, for properties empty for 1-2 years 54% of respondents supported a lower premium of up to 50%, for 2-5 years empty the largest proportion (36%) were in favour of a 100% premium, for 5-10 years empty the largest proportion of respondents (45%) supported a 300% increase and for properties empty for over 10 years a majority of 66% were in favour of the full 300% premium

Q23-26. If yes then, what level do you think would be appropriate to set the Council Tax Premium at for long term empty properties for the different length of time a property is empty?

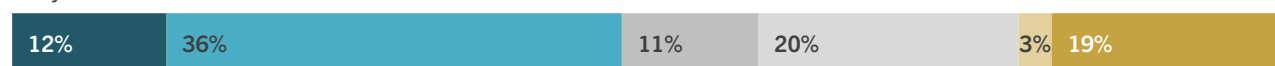
Level of Council Tax premium for long-term empty properties:

■ Up to 50% ■ 100% ■ 150% ■ 200% ■ 250% ■ 300%

1-2 years



2-5 years



5-10 years



Over 10 years



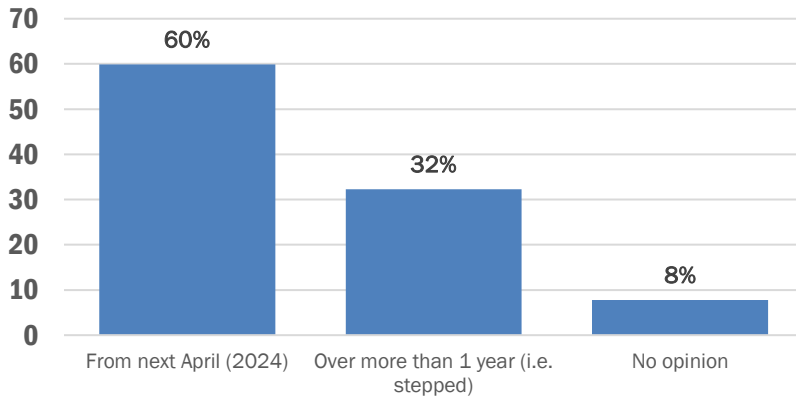
Percentage of respondents

Q27: When do you think an increase should be implemented?

For those who thought that an increase in council tax premium should be implemented depending on the length of time a property has been empty, the majority (60%) thought that an increase should be implemented from next April (2024), i.e. at the earliest opportunity, while just under a third (32%) thought that it should be stepped over more than one year. There was a further 8% who had no opinion.

Q27. When do you think an increase should be implemented?

▼ Percentage

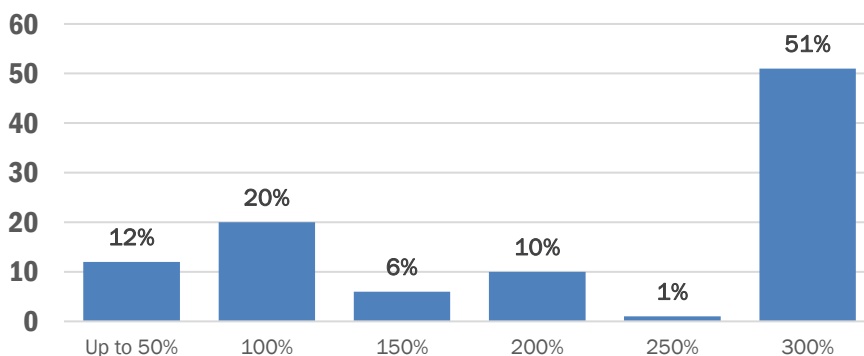


Q28: If you don't think an increase should be applied differently depending on how long a property has been empty, what level do you think would be appropriate to set the Council Tax Premium at for long term empty properties?

Respondents who felt that an increase should *not* be applied depending on how long a property had been empty were asked what level would be appropriate for the council tax premium on long-term empty properties. Only 69 respondents thought that the increase should be applied to all long-term empty properties regardless of the length of time they had been empty. Of those, the largest proportion (35 or 51%) stated that the maximum 300% should be applied, although there were also 20% or 14 respondents who stated 100% and 12% who stated 'up to 50%'.

Q28. If you don't think an increase should be applied differently depending on how long a property has been empty, what level do you think would be appropriate to set the Council Tax Premium at for long term empty properties?

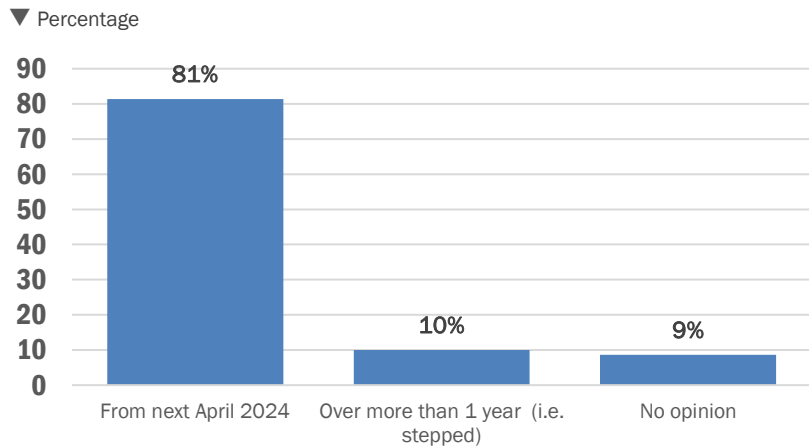
▼ Percentage



Q29: When do you think would be appropriate for an increase to be implemented?

Respondents to question 28 were then asked for their views on *when* an increase in council tax premium for long-term empty properties should be implemented, if an increase were to be introduced. The overwhelming majority (81% or 57 respondents) stated that it should be introduced from April 2024, with just 7 or 10% stating that it should be stepped and introduced over more than one year. There were 6 (9%) who had no opinion.

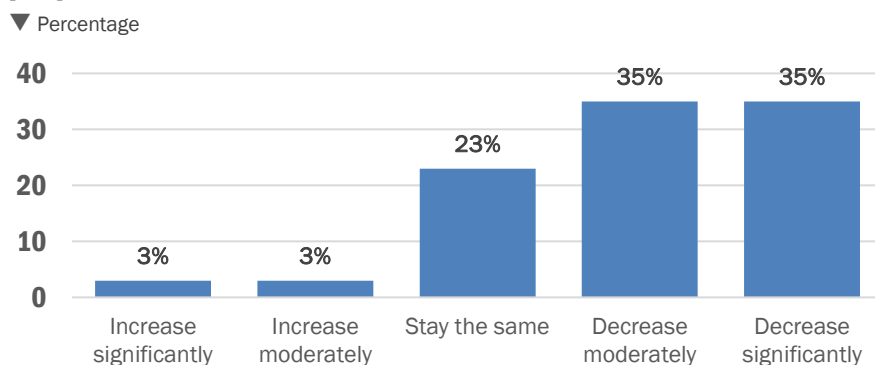
Q29. When do you think would be appropriate for an increase to be implemented?



Q30: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the number of long-term empty properties would

The survey then asked respondents a series of questions on what they thought the impact of an increase in council tax premium of long-term empty properties would be. The first concerned the impact on the number of long-term empty properties in the County. The majority (70%) felt that the result would be a decrease in the number of long-term empty properties with an even number stating decrease either moderately (35%) or significantly (35%). There was almost a quarter (23%) who felt that an increase would not result in any change and the number would stay the same. Only a small proportion of respondents felt that it would lead to an increase, with 3% stating that it would increase moderately and a further 3% stating that it would increase significantly.

Q30. If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the number of long-term empty properties would

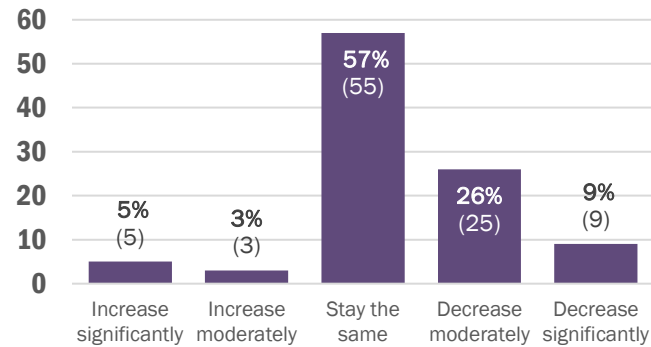


Figures do not sum due to computer roundings

These views were most strongly supported by respondents who do not own a long-term empty property in Ceredigion where a combined 75% thought the number would decrease either moderately or significantly. This is in direct contrast to just 7% who thought the number would increase either moderately or significantly. Long-term empty property owners were not as sure of the impact, with only 35% believing that the number would decrease moderately/significantly. Instead, the majority of 57% thought that the impact would be neutral, see charts below.

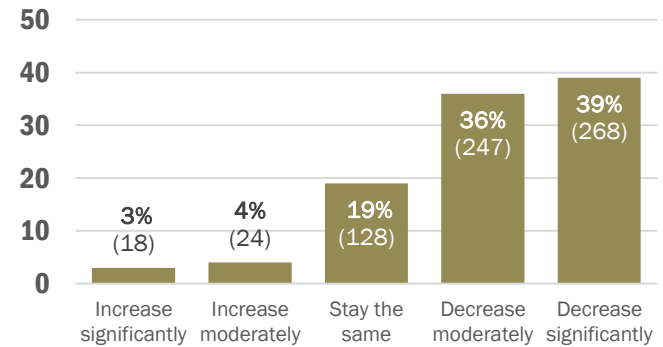
Q30. Long Term Empty Property Owners Only: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the number of long-term empty properties would

▼ Percentage (and number)



Q30. Do Not Own a Long-Term Property: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the number of long-term empty properties would

▼ Percentage (and number)



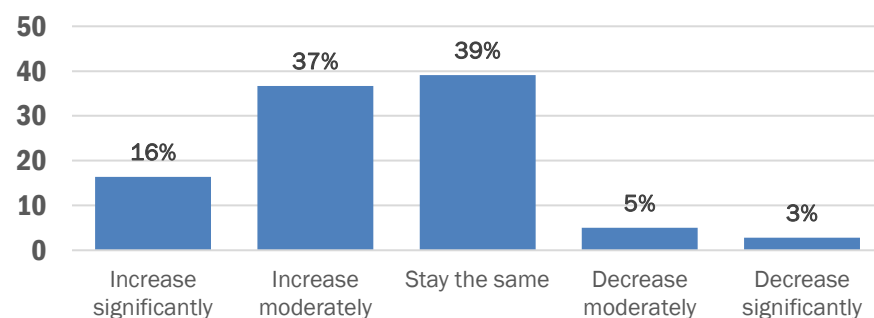
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Q31: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the availability of affordable housing would

When asked about the impact on the availability of affordable housing in the County, the majority of respondents (53%) were clear that it would result in an increase in affordable housing as a higher premium would encourage more properties back into the local housing market. The largest proportion of respondents (37%) stated that the availability of affordable housing would increase moderately a further 16% stated that it would increase significantly. There was a further 39% who felt that it would not result in any change and the availability of affordable housing and stay the same. Only a small number of respondents felt that it would result in a decrease with 13 stating that it would decrease moderately and a further 13 stating that it would decrease significantly.

Q31. If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the availability of affordable housing would

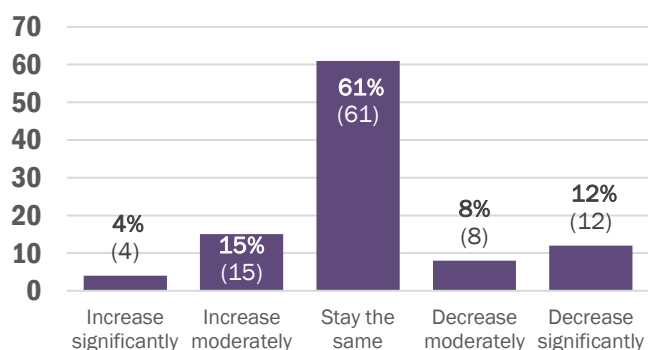
▼ Percentage



There were some differences of opinion amongst respondents who own a long-term empty property in Ceredigion and those who do not. Amongst long-term empty property owners, the results were inconclusive with a majority of 61% stating that the availability would stay the same and a broadly even split between increase moderately/significantly (19%) and decrease moderately/significantly (20%). For respondents who do not own a long-term empty property, the trends were clearer – 58% stated that the impact would be a moderate or significant increase on the availability of affordable housing, with a further 36% stating neutral. A small number of 41 responses or 6% stated that the impact would be a moderate or significant decrease.

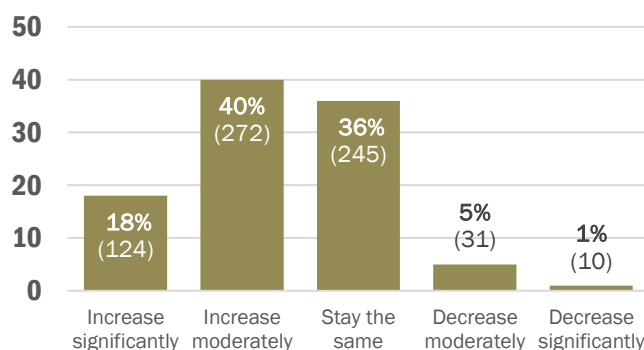
Q31. Long Term Empty Property Owners Only: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on the availability of affordable housing would be

▼ Percentage (and number)



Q31. Do Not Own a Long-Term Property: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on the availability of affordable housing would be

▼ Percentage (and number)

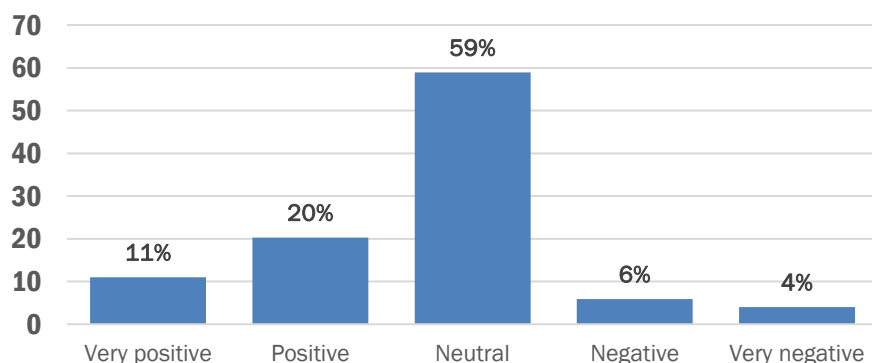


Q32: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on opportunities for people to use the Welsh language and the status of the Welsh language in the community would be

The impact on the use and status of the Welsh language was less clear, with the majority of respondents (59%) stating that the impact would be 'Neutral'. There were 31% who said the impact would be either positive or very positive, and only a small number 10% or 48 respondents felt that the impact on the Welsh language would be negative or very negative.

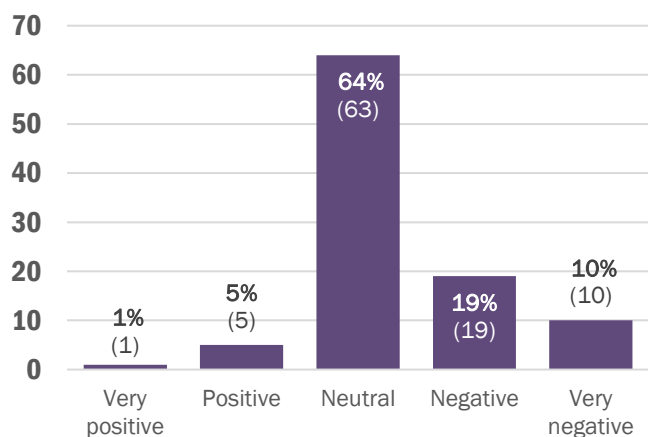
Q32. If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on opportunities for people to use the Welsh language and the status of the Welsh language in the community would be

▼ Percentage



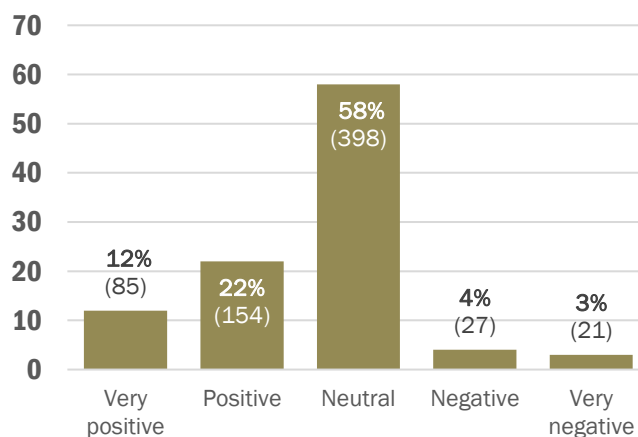
Both owners of long term-empty properties and those who do not own a long-term empty property felt that the impact would be neutral - 64% of long-term property owners and 58% of non-owners. However, amongst those who provided a positive or negative view there were differences of opinion. Long-term empty property owners were more likely to view the impact as negative while those respondents who do not own a long-term empty property were more likely to see the impact as positive, as shown in the charts below. 6% of long-term empty property owners in Ceredigion saw the impact as positive while 29% saw it as negative. Conversely, 34% of those who do not own a long-term empty property saw it as positive, compared to 7% who saw it as negative.

Q32. Long Term Empty Property Owners Only: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the opportunities for people to use the Welsh language and the status of the Welsh language in the community



Figures do not sum due to computer roundings

Q32. Do Not Own a Long-Term Property: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the opportunities for people to use the Welsh language and the status of the Welsh language in the community would



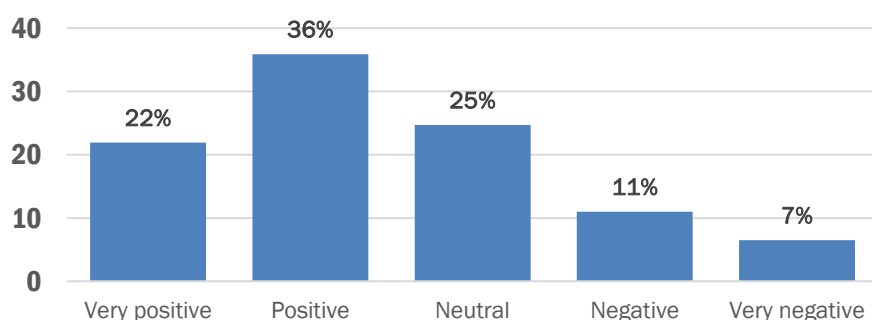
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Q33: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on the local community would be

When asked about the impact on the local community, the majority (65%) stated that it would be either positive or very positive. There were almost a quarter (23%) who stated that it would be neutral and have no impact and a small number of responses (13%) stated that it would have a negative or very negative impact.

Q33. If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on the local community would be

▼ Percentage

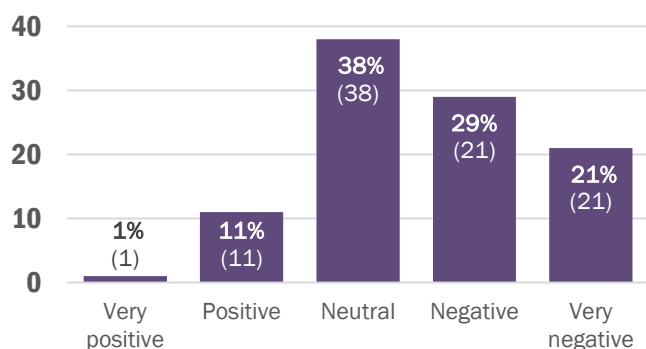


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There was a noticeable difference of opinion between those who own a long-term empty property in Ceredigion and those who do not. For long-term empty property owners, exactly half (50%) of respondents stated that the impact on local communities would be negative with a much lower proportion of 12% stating it would be positive/very positive, see charts below. Conversely, for respondents who do not own a long-term empty property, views were much more positive with 65% stating that the impact would be positive/very positive and a small proportion of 12% stating negative/very negative.

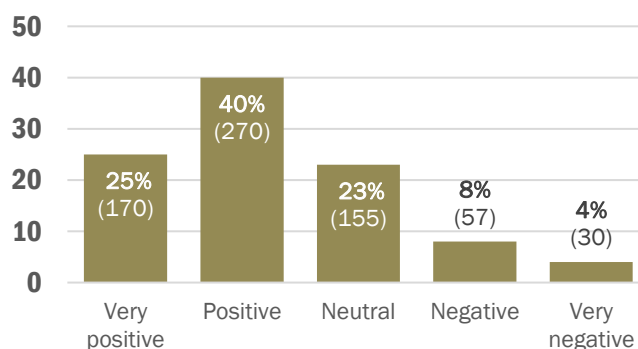
Q33. Long Term Empty Property Owners Only: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on the local community would be

▼ Percentage (and number)



Q33. Do Not Own a Long-Term Property: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on the local community would be

▼ Percentage (and number)

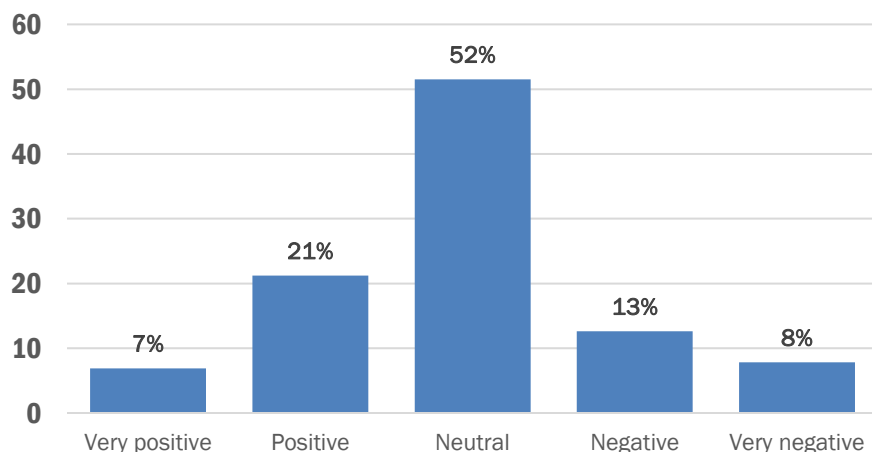


Q34: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on tourism would be

However, when asked specifically about the effect on tourism in Ceredigion, the responses were much less clear with just over half of all respondents (52%) stating that the impact would be 'Neutral'. There were a further 30% who stated that the impact would be either be positive/very positive, and a smaller proportion of 21% who stated negative/very negative.

Q34. If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on tourism would be

▼ Percentage

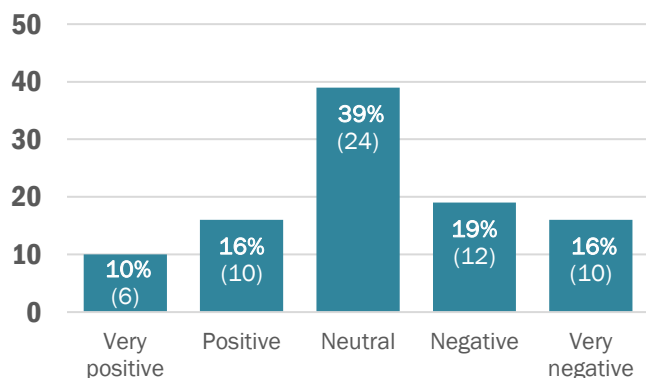


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Similar trends are seen in the split between business respondents, those who own long term empty properties in Ceredigion and those who do not. For all three groups, the neutral category attracted the most responses – 39% for businesses, 41% for owners of long-term empty properties and 53% for those who do not own a long-term empty property, see charts below. However, businesses and owners of long-term empty properties were more likely to see the effect as negative/very negative, while those who do not own a long-term empty property were more likely to see the effect as positive.

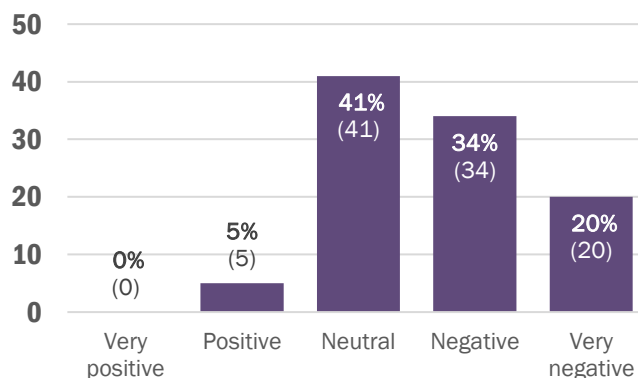
Q34. Business Responses only: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on tourism would be

▼ Percentage (and number)



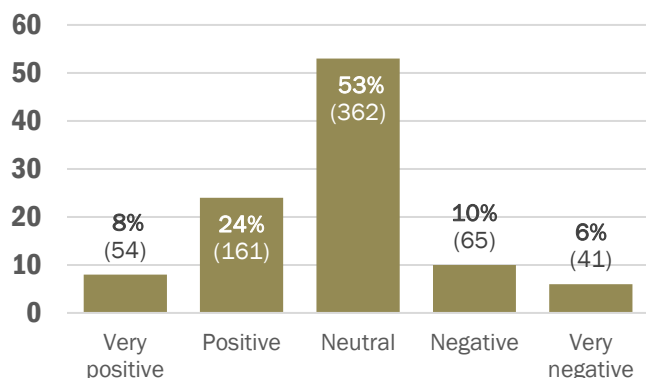
Q34. Long Term Empty Property Owners Only: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on tourism would be

▼ Percentage (and number)



Q34. Do Not Own a Long-Term Property: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on tourism would be

▼ Percentage (and number)



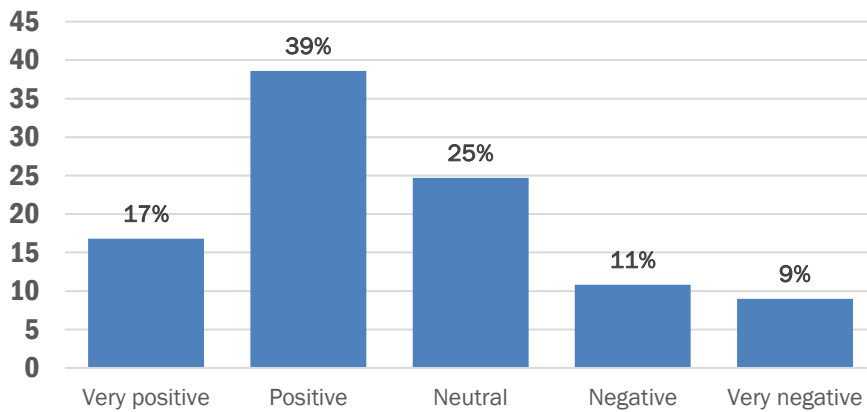
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Q35: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on the local economy would be

Overall, the views on the impact on the local economy were positive with a small majority of 56% stating that they thought the impact would be either positive or very positive, compared to 20% who thought that the impact would be negative or very negative. Exactly one quarter of respondents stated that the effect would be 'Neutral'.

Q35. If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on the local economy would be

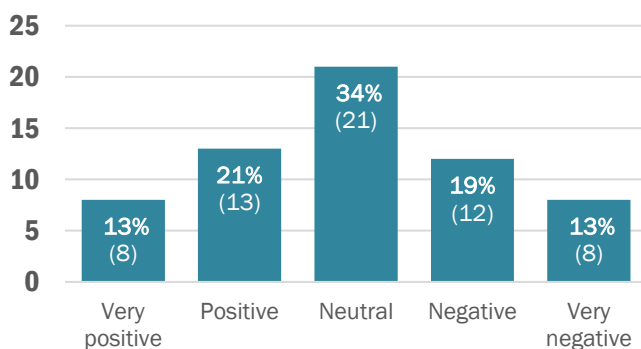
▼ Percentage



Again, the trends vary when the responses are split by different types of ownership, charts below. For example, responses from businesses were the most balanced with the largest proportion (21 or 34%) stating that the impact would be neutral, while there was a broadly even split between those stating positive/very positive (34%) and those stating negative/very negative (32%). Meanwhile, owners of long-term empty properties saw the effect as predominantly negative, with a majority of 57% stating either negative or very negative. For those who do not own a long-term empty property, there was a much more positive view of the impact, with 62% stating that the impact would be either positive or very positive. In all three groups there was a significant proportion of respondents who felt that the impact would be neutral.

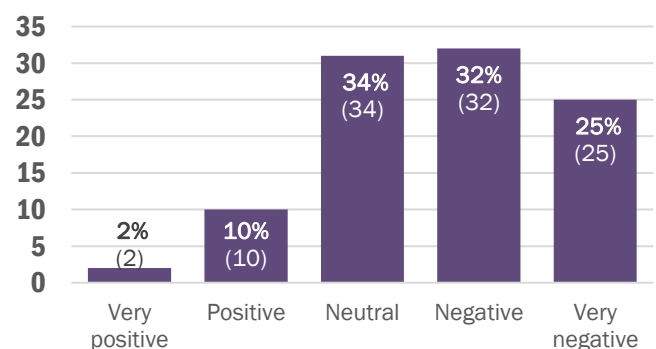
Q35. Business Responses only: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on the local economy would be

▼ Percentage (and number)



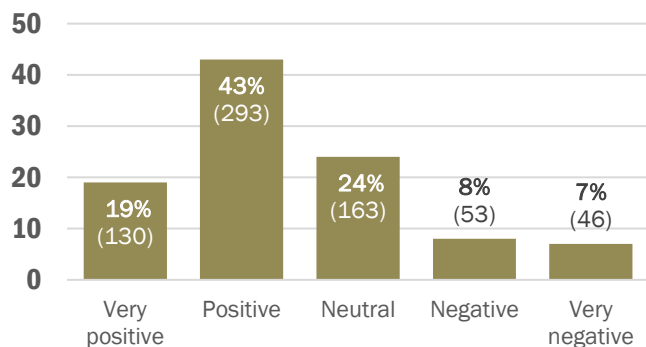
Q35. Long Term Empty Property Owners Only: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on the local economy would be

▼ Percentage (and number)



Q35. Do Not Own a Long-Term Property: If the level of the Council Tax Premium on long term empty properties were to be increased, do you think the effect on the local economy would be

▼ Percentage (and number)



Q36: We welcome any other comments you may have in relation to Council Tax premiums on long term empty properties

Respondents then had the opportunity to express any further comments in relation to council tax premiums on long-term empty properties that were not covered in the previous questions. A total of 343 responses were received covering a range of different views. The responses were categorised into broad themes to aid the analysis and the most prevalent are shown in the table below.

Theme	Number of mentions
There should be exemptions for certain mitigating circumstances such as going into long-term healthcare, obtaining planning permission, availability of tradespeople for renovation, difficulty selling the property or inheriting a property	46
The reason why are they empty should be explored as there are a variety of different circumstances which could attract a different course of action (e.g. financial constraints, going into hospital or care, or awaiting planning permission)	36
A lot of long-term empty properties require renovation which requires time to complete and bring the property back to a habitable state before they can be rented or sold, and allowance should be made for this	32
General support for raising the Council Tax Premiums	30
Long-term empty properties do not contribute to the local economy and serves no purpose for the local community	29
An increase in council tax premium could have long-term negative consequences such as making it more difficult and longer to bring them back into use, penalising local people renovating, putting off people looking to buy a property that requires work and making it more difficult to sell	25
Long-term empty properties are an eyesore in local communities and sometimes attract vandalism	22
The Council should buy them using compulsory purchase orders if they have been empty for a certain length of time and rent or sell them as affordable housing	15

Encourage and work positively with long-term empty property owners to bring them back into use, possibly through the use of grants	15
More should be done to bring empty properties back into use to create opportunities for local people to remain and live in their local area	13
Raising council tax premiums on long-term empty properties will have no effect particularly in relation to increasing the availability of affordable homes	9

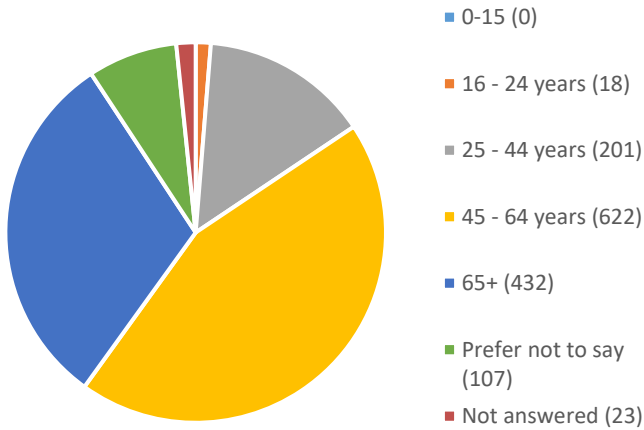
The following table provides a sample of the comments received.

Sample Comments	
<p>"Ceredigion currently has the lowest charging rate across Wales for Second Home and Long-Term Empty Premiums. This should at least be raised in line with other counties, and the Long-Term Empty rates should rise in phases for however long the property has remained empty."</p>	<p>"Again, many reasons for long term empty homes. If the home is empty because the resident has long term healthcare issues there should be exemptions, there should be consideration for mitigating situations."</p>
<p>"Reducing stock of long-term empty properties will no doubt have a positive effect on the local community and economy. However, it's possible a lot of the stock will be unaffordable housing, nevertheless these properties would eventually be bought for all sorts of different reasons, perhaps converted to HMOs providing valuable accommodation for those in need or supplementing stock for the furnished holiday let sector, which in turn would have a positive effect on tourism, the local communities and economy."</p>	<p>"Ceredigion needs outside investment. Making it harder for people to invest in the area means less tourism. That means less money in the local area which in turn means lower incomes in the area. All of this makes it harder for people to buy homes, not easier. Taxing the people that are propping up an otherwise economically underperforming area is not a good way to grow the economy. We need this money here, we should not be driving people with money away from the area but encouraging their investment."</p>
<p>"The empty homeowners should pay a 100% increase and second homeowners a 50% increase as second homeowners do contribute to the economy of the area while empty homes do nothing for the local economy. If the property is derelict/run down, then this has a negative impact on the area. Increasing council tax by 100% for empty homeowners would hopefully focus their minds and look at their options to sell, improve the property or make it available to rent so helping the local housing market."</p>	<p>"Properties seem to remain empty for a range of different reasons so it is difficult to say (above) what impact council tax premiums might have in practical terms. The most important factor in improving housing and community life is the availability of meaningful work that provides lifelong career prospects. It is very difficult to find roles and develop careers in Wales, much as those of us who were born here have tried to do. Retirement is a route home that I look forward to."</p>

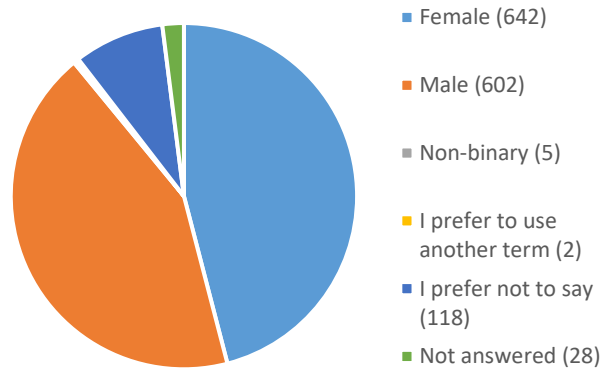
Equality and Diversity Information

The Council's standard demographic and equalities monitoring questions were asked as part of the survey.

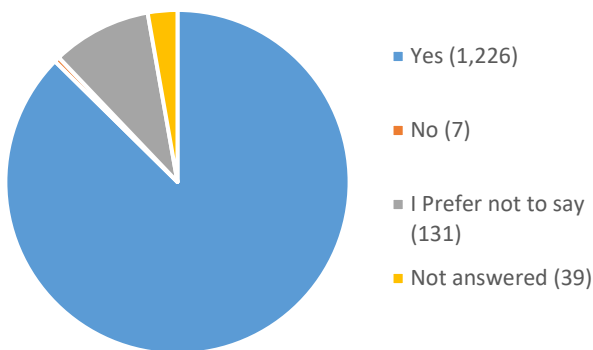
37. What is your age group?



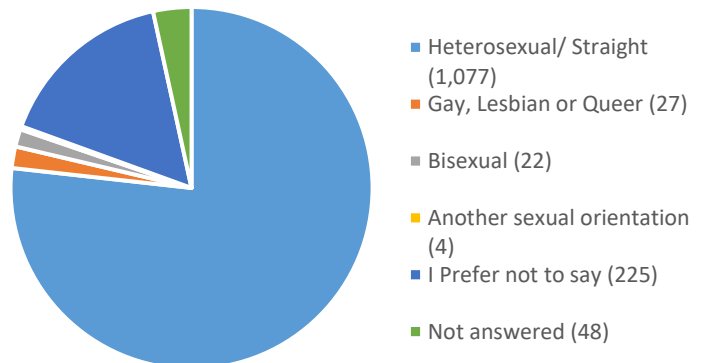
38. What is your gender?



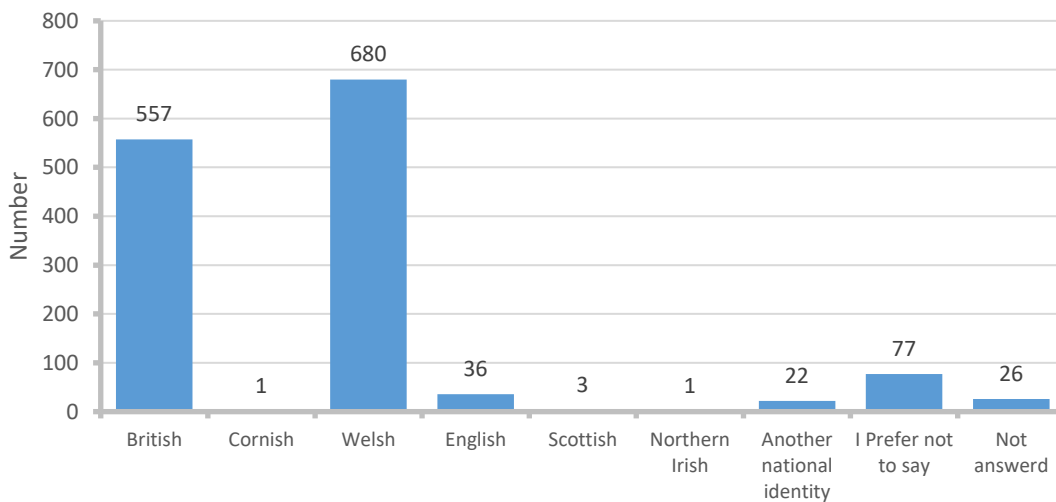
39. Is your gender the same as when it was assigned at birth?



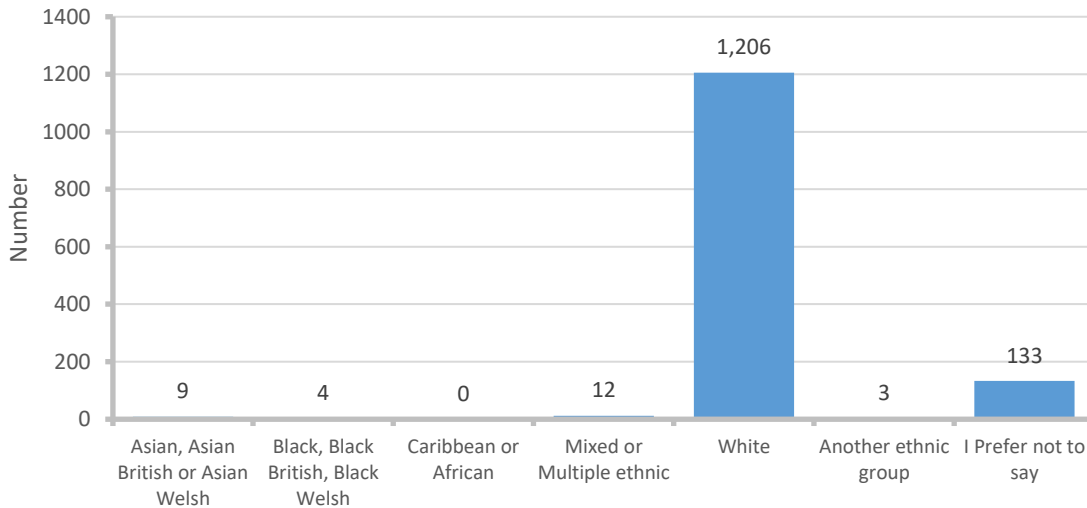
40. Which one of the following options best describes how you think of yourself?



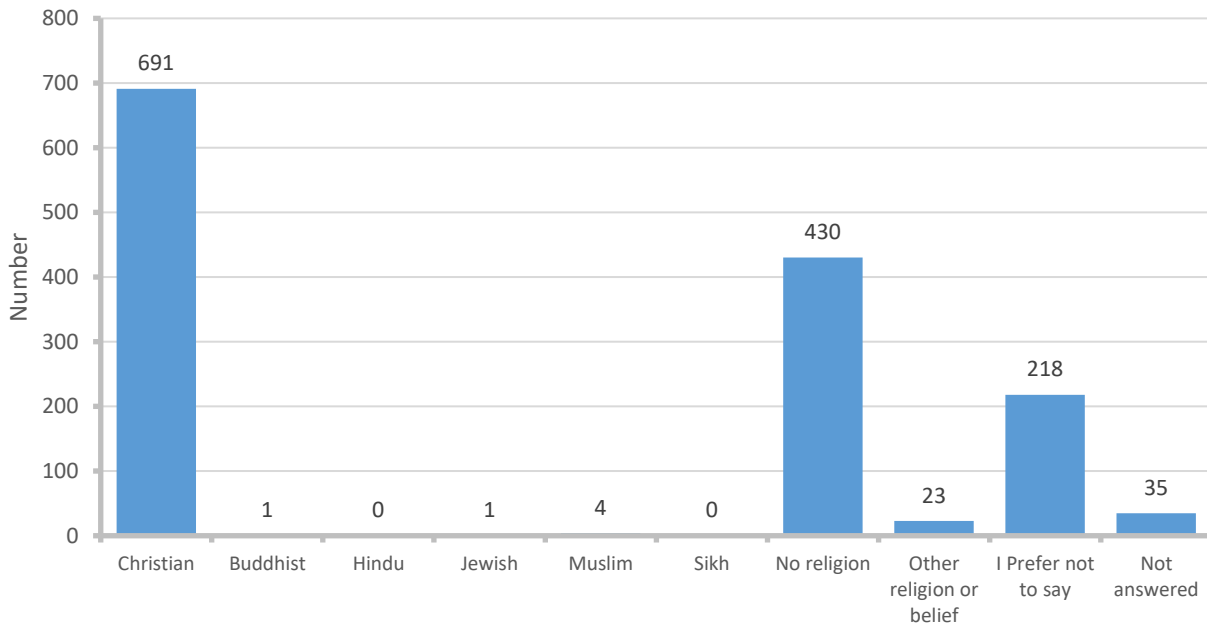
41. How would you describe your national identity?



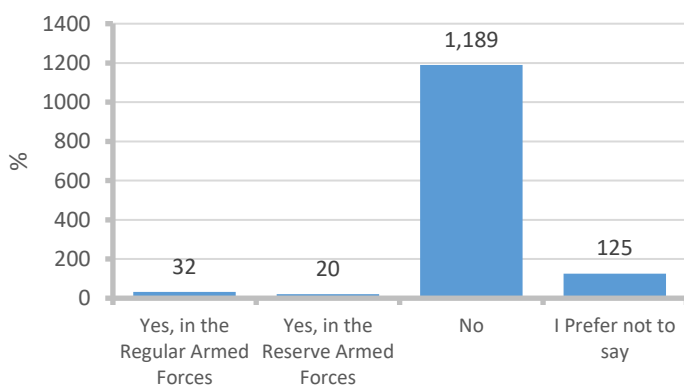
42. What is your ethnic group? Choose one option that best describes your ethnic group or background.



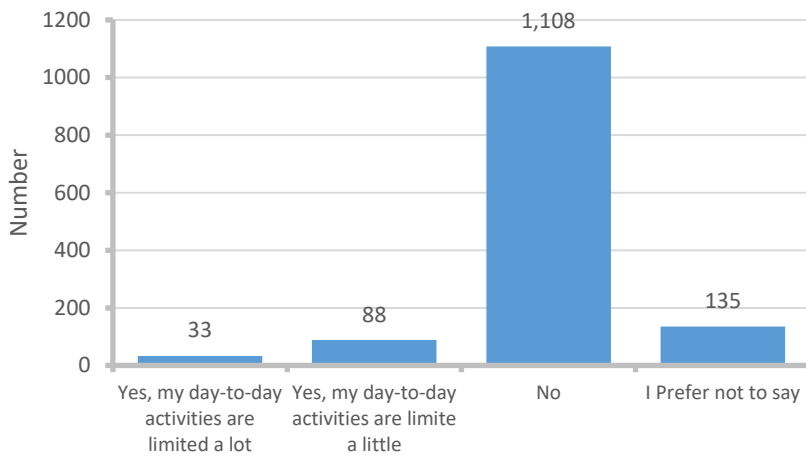
43. What is your religion?



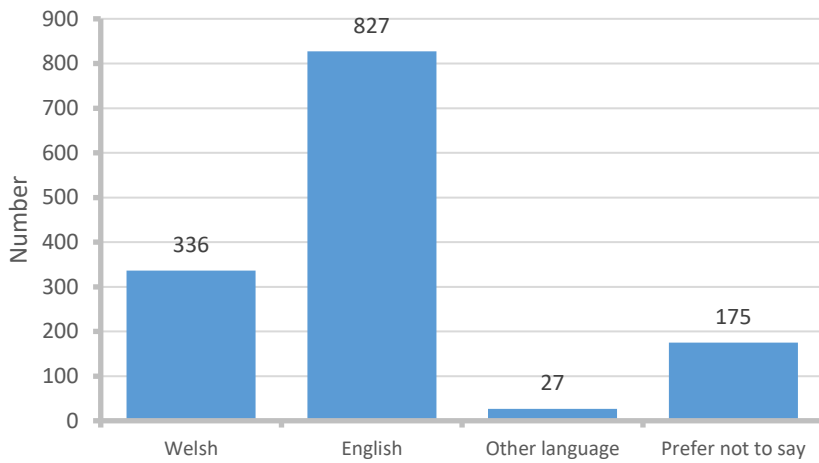
44. Have you previously served in the UK Armed Forces? (current serving members should tick 'no')



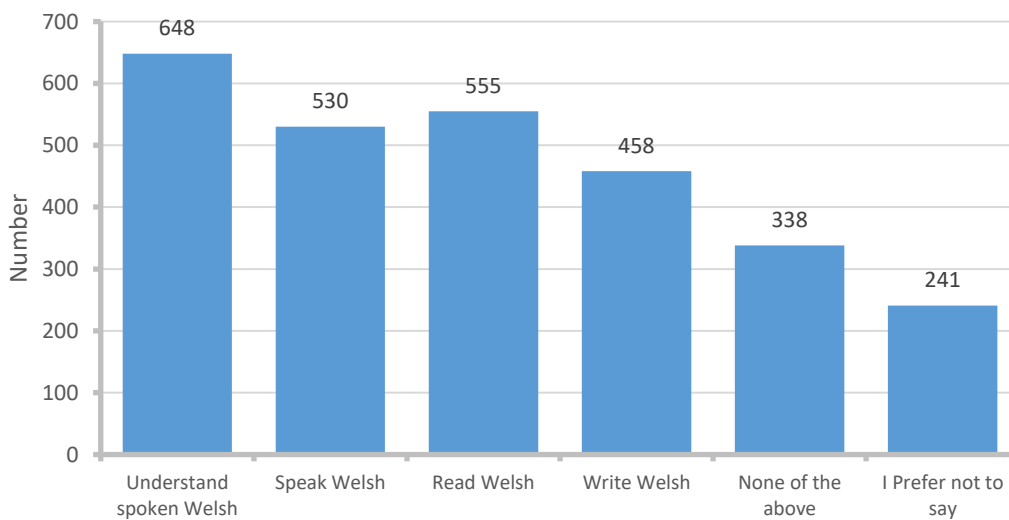
45. Do have a long term physical or mental health condition or illness that reduces your ability to carry out day-to-day activities?



46. What is your preferred language?



47. Can you understand, speak, read or write Welsh?



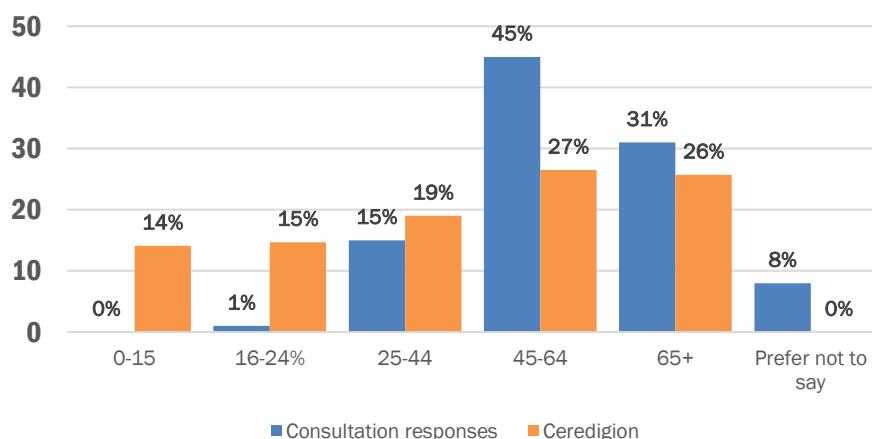
Notes About Representation of the Responses

Age

The largest proportion of respondents to the consultation were **aged 45 to 64** (622 or 45%). This is much higher than the proportion of the whole population aged 45 to 64 which is 27%, although this is likely driven, at least in part, by the demographics of second homeowners and long-term empty property owners. Council consultations also tend to produce a higher proportion of responses from older age groups.

Consultation responses compared to Ceredigion's population: age

▼ Percentage



Sex

There was a broadly even split between **male (43%)** and **female (46%)** respondents. In previous consultations, responses from females have been noticeably higher than males, but in this survey, they are more evenly balanced.

Disability

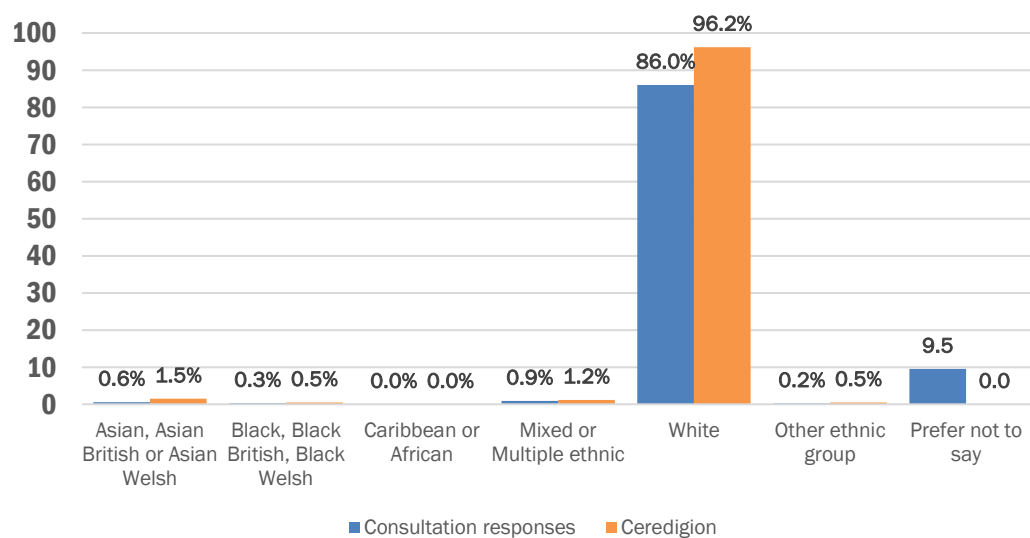
121 respondents (9%) noted that they had a long-term health problem or disability that limited their day-to-day activities **a little or a lot**. This is much lower than the 22% across Ceredigion as a whole.

Ethnicity

The overwhelming majority (86.0%) of respondents to the consultation described their ethnic group as white. However, this is lower than the proportion of the white population across Ceredigion as a whole which is 96.2% according to the most recent census. Other ethnic groups including Asian, Black and Mixed accounted for a slightly higher proportion of respondents. There were a further 9.5% who did not state their ethnicity.

Consultation responses compared to Ceredigion's population: ethnicity

▼ Percentage

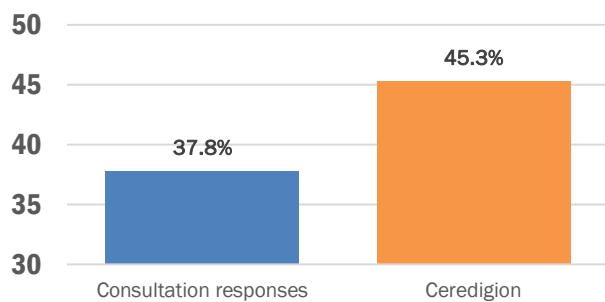


Welsh Language

38% of respondents to the consultation stated that they could speak Welsh. According to the latest Census, 45.3% of the population of Ceredigion over the age of 3 can speak Welsh.

Consultation responses compared to Ceredigion's population: can speak Welsh

▼ Percentage





INTEGRATED IMPACT ASSESSMENT

Proposal Details

Title of Policy / Proposal / Initiative	
Council Tax Premiums applicable to Long Term Empty Properties and Second Homes in Ceredigion.	
Service Area	Officer completing IIA
Finance and Procurement	Ann Ireland
Corporate Lead Officer	Strategic Director
Duncan Hall	Barry Rees
Please give a brief description of the purpose of the proposal	
To consider the matter of Council Tax Premiums applicable to Long Term Empty Properties and Second Homes in Ceredigion	
Who will be directly affected by this proposal? HINT	
Owners of Long Term Empty Properties and Second Homes in Ceredigion	
Have those who will be affected by the proposal had the opportunity to comment on it?	
<p>Yes. All property owners of Long Term Empty properties and Second Homes paying the current 25% Council Tax premiums were notified of the consultation.</p> <p>The Consultation was available on the Council's website with paper copies, easy read and large print versions also available in all Ceredigion Libraries (including mobile library vans) and Leisure Centres. The consultation was also promoted widely through the press and social media.</p>	

Version Control

The IIA should be used at the earliest stages of decision making, and then honed and refined throughout the decision-making process. It is important to keep a record of this process so that we can demonstrate how we have considered and included sustainable development, Welsh language and equality considerations wherever possible.

Version Number	Author	Decision making stage HINT	Date Considered	Description of any amendments made HINT
1	Ann Ireland	Cabinet	27.11.2023	

Council Corporate Well-being Objectives

Which of the Council's Corporate Well-being Objectives does this proposal address and how? Click here to read a summary of our [Corporate Strategy 2022-27](#)

Boosting the economy, supporting business, and enabling employment.	Having properties in full time use, rather than Long Term Empty or Second Homes that are periodically used, would provide a more consistent positive impact on local supply chains, as they are more likely to contribute to the local economy. However some owners of Second Homes do reference the level of capital investment and ongoing benefit they provide to the local economy.
Creating caring and healthy communities	Adequate provision and availability of housing directly supports individuals and families in our communities who need a home. Good quality housing is an essential factor for an individual's health and wellbeing.
Providing the best start in life and enabling learning at all ages	N/A
Creating sustainable, greener, and well-connected communities	Addressing the issues of second homes, holiday homes ownership and the conversion of residential properties to holiday lets is a key priority within the strategy and increasing the supply and range of options for affordable housing in Ceredigion. Bringing Long Term Empty properties back into use to provide safe, secure and affordable homes and to aim to increase the supply of affordable housing and to enhance the sustainability of local communities in Ceredigion.

National Well-being Goal: A Prosperous Wales

An innovative, productive, and low carbon society where everyone has decent work and there is no poverty.

Click [here](#) for information about a prosperous Wales.

Does the proposal contribute to this goal? Describe the positive or negative impacts. (Click [here](#) for information)

The aim of the proposals is to address the demand for housing in the county. Having more available housing would encourage local residents and talent to stay in Ceredigion and contribute to future prosperity

What evidence do you have to support this view?

Local Housing Strategy – 2023-2028

Future monitoring of the impact of this proposal will determine if more housing becomes available.

What action(s) can you take to mitigate any negative impacts or better contribute to this National Well-being Goal?

National Well-being Goal: A Resilient Wales

A society where biodiversity is maintained and enhanced and where ecosystems are healthy and functioning.

Click [here](#) for information about a resilient Wales.

Does the proposal contribute to this goal? Describe the positive or negative impacts. (Click [here](#) for information)

There could be a positive impact on Biodiversity and ecology.

What evidence do you have to support this view?

Bringing existing properties back into full time use instead of building new developments on land that could otherwise be used to promote biodiversity and protect ecology.

What action(s) can you take to mitigate any negative impacts or better contribute to this National Well-being Goal?

National Well-being Goal: A Healthier Wales

A society where people make healthy choices and enjoy good physical and mental health.

Click [here](#) for information about a healthier Wales.

Does the proposal contribute to this goal? Describe the positive or negative impacts. (Click [here](#) for information)

Adequate provision and availability of housing directly supports individuals and families in our communities who need a home.

What evidence do you have to support this view?

Good quality housing is an essential factor for an individual's health and wellbeing.

What action(s) can you take to mitigate any negative impacts or better contribute to this National Well-being Goal?

National Well-being Goal: A More Equal Wales

A society where everyone has an equal chance whatever their background or circumstances.

This section is longer because you are asked to assess the impact of your proposal on each group that is protected by the **Equality Act 2010**.

Click [here](#) for information about equality in Wales.

Do you think this proposal will have a positive or a negative impact on people because of their age? (Click [here](#) for information)

Children and Young People up to 18	None / Negligible
People 18-50	None / Negligible
Older people 50+	None / Negligible

Describe the positive or negative impacts.

This will have a negligible impact.

What evidence do you have to support this?

A Council Tax Premium is a charge based on the use of the property i.e. a Long Term Empty or Second Home and **not** its ownership. It will, therefore, not have a negative impact on people because of their age.

What action(s) can you to take to mitigate any negative impacts?

Is there an opportunity to use this proposal to eliminate unlawful discrimination, advance equality of opportunity or encourage good relations between people in this group and the rest of the population?

N/A

Do you think this proposal will have a positive or a negative impact on people because of their disability? (Click [here](#) for information)

Hearing Impairment	None / Negligible
Physical Impairment	None / Negligible
Visual Impairment	None / Negligible
Learning Disability	None / Negligible
Long Standing Illness	None / Negligible
Mental Health	None / Negligible
Other	None / Negligible

Describe the positive or negative impacts.

This will have a negligible impact.

What evidence do you have to support this?

A Council Tax Premium is a charge based on the use of the property i.e. a Long Term Empty or Second Home and **not** its ownership. It will, therefore, not have a negative impact on people because of their disability.

What action(s) can you to take to mitigate any negative impacts?

Is there an opportunity to use this proposal to eliminate unlawful discrimination, advance equality of opportunity or encourage good relations between people in this group and the rest of the population?

N/A

Do you think this proposal will have a positive or a negative impact on people who are transgender? (Click [here](#) for information)

Trans Women	None / Negligible
Trans Men	None / Negligible
Non-binary people	None / Negligible

Describe the positive or negative impacts

This will have a negligible impact.

What evidence do you have to support this?

A Council Tax Premium is a charge based on the use of the property i.e. a Long Term Empty or Second Home and **not** its ownership. It will, therefore, not have a negative impact on people who are transgender.

What action(s) can you take to mitigate any negative impacts?

Is there an opportunity to use this proposal to eliminate unlawful discrimination, advance equality of opportunity or encourage good relations between people in this group and the rest of the population?

N/A

Do you think this proposal will have a positive or a negative impact on people with different sexual orientation? (Click [here](#) for information)

Bisexual	None / Negligible
Gay Men	None / Negligible
Gay Women/Lesbian	None / Negligible
Heterosexual/Straight	None / Negligible

Describe the positive or negative impacts

This will have a negligible impact.

What evidence do you have to support this?

A Council Tax Premium is a charge based on the use of the property i.e. a Long Term Empty or Second Home and **not** its ownership. It will, therefore, not have a negative impact on people with different sexual orientation.

What action(s) can you to take to mitigate any negative impacts?

Is there an opportunity to use this proposal to eliminate unlawful discrimination, advance equality of opportunity or encourage good relations between people in this group and the rest of the population?

N/A

Do you think this proposal will have a positive or a negative impact on people who are married or in a civil partnership? (Click [here](#) for information)

People who are married	None / Negligible
People in a civil partnership	None / Negligible

Describe the positive or negative impacts

This will have a negligible impact.

What evidence do you have to support this?

A Council Tax Premium is a charge based on the use of the property i.e. a Long Term Empty or Second Home and **not** its ownership. It will, therefore, not have a negative impact on people who are married or in a civil partnership.

What action(s) can you to take to mitigate any negative impacts?

Is there an opportunity to use this proposal to eliminate unlawful discrimination, advance equality of opportunity or encourage good relations between people in this group and the rest of the population?

N/A

Do you think this proposal will have a positive or a negative impact on people who are pregnant or on maternity leave? (Click [here](#) for information)

Pregnancy	None / Negligible
Maternity	None / Negligible

Describe the positive or negative impacts

This will have a negligible impact.

What evidence do you have to support this?

A Council Tax Premium is a charge based on the use of the property i.e. a Long Term Empty or Second Home and **not** its ownership. It will, therefore, not have a negative impact on people who are pregnant or on maternity leave.

What action(s) can you take to mitigate any negative impacts or better contribute to positive impacts?

N/A

Do you think this proposal will have a positive or a negative impact on people because of their ethnic origin? (Click [here](#) for information)

Asian / Asian British	None / Negligible
Black / African / Caribbean / Black British	None / Negligible
Mixed / Multiple Ethnic Groups	None / Negligible
White	None / Negligible
Other Ethnic Groups	None / Negligible

Describe the positive or negative impacts

This will have a negligible impact.

What evidence do you have to support this?

A Council Tax Premium is a charge based on the use of the property i.e. a Long Term Empty or Second Home and **not** its ownership. It will, therefore, not have a negative impact on people because of their ethnic origin.

What action(s) can you take to mitigate any negative impacts?

Is there an opportunity to use this proposal to eliminate unlawful discrimination, advance equality of opportunity or encourage good relations between people in this group and the rest of the population?

N/A

Do you think this proposal will have a positive or a negative impact on people with different religions, beliefs, or non-beliefs? (Click [here](#) for information)

Buddhist	None / Negligible
Christian	None / Negligible
Hindu	None / Negligible
Humanist	None / Negligible

Jewish	None / Negligible
Muslim	None / Negligible
Sikh	None / Negligible
Non-belief	None / Negligible
Other	None / Negligible
Describe the positive or negative impacts	
This will have a negligible impact.	
What evidence do you have to support this?	
A Council Tax Premium is a charge based on the use of the property i.e. a Long Term Empty or Second Home and not its ownership. It will, therefore, not have a negative impact on people with different religions, beliefs, or non-beliefs.	
What action(s) can you to take to mitigate any negative impacts?	
Is there an opportunity to use this proposal to eliminate unlawful discrimination, advance equality of opportunity or encourage good relations between people in this group and the rest of the population?	
N/A	

Do you think this proposal will have a positive or a negative impact on men or women? (Click here for information)	
Men	None / Negligible
Women	None / Negligible
Describe the positive or negative impacts	
This will have a negligible impact.	
What evidence do you have to support this?	
A Council Tax Premium is a charge based on the use of the property i.e. a Long Term Empty or Second Home and not its ownership. It will, therefore, not have a negative impact on men or women.	

What action(s) can you to take to mitigate any negative impacts?

Is there an opportunity to use this proposal to eliminate unlawful discrimination, advance equality of opportunity or encourage good relations between men and women?

N/A

Do you think this proposal will have a positive or a negative impact on people from the Armed Forces Community? (Click [here](#) for information)

Members of the Armed Forces	None / Negligible
Veterans	None / Negligible
Spouses	None / Negligible
Children	None / Negligible

Describe the positive or negative impacts

This will have a negligible impact.

What evidence do you have to support this?

A Council Tax Premium is a charge based on the use of the property i.e. a Long Term Empty or Second Home and **not** its ownership. It will, therefore, not have a negative impact on people from the Armed Forces Community.

What action(s) can you to take to mitigate any negative impacts?

N/A

Socio-economic Duty

Socio-economic disadvantage means living on a low income compared to others in Wales, with little or no accumulated wealth, making it more difficult to access basic goods and services.

Family background or where a person is born still affects their life. For example, a child from a wealthy family often does better at school than a child from a poor family, even if the poorer child is more naturally academic. This is sometimes called socio-economic inequality.

Do you think this proposal will have a positive or a negative impact on people experiencing socio-economic disadvantage?

Positive

Describe the positive or negative impacts

The proposal has the potential to increase the available housing stock supply for the benefit of those needing housing.

What evidence do you have to support this?

The increase in supply may stabilise prices which would be positive for those renting or buying.

What action(s) can you take to mitigate any negative impacts?

Is there an opportunity to use this proposal to eliminate unlawful discrimination, advance equality of opportunity or encourage good relations between people in this group and the rest of the population?

National Well-being Goal: A Wales of Cohesive Communities

A society with attractive, viable, safe, and well-connected communities.

Click [here](#) for information about cohesive communities.

Does the proposal contribute to this goal? Describe the positive or negative impacts. [HINT](#)

The proposal could have a positive impact by encouraging owners to bring empty properties back into use and help address housing needs.

What evidence do you have to support this view?

Properties that are lived in permanently rather being left as Long Term Empty or Second Homes will ensure communities remain vibrant.

What action(s) can you take to mitigate any negative impacts or better contribute to the goal?

National Well-being Goal: A Wales of Vibrant Culture and Thriving Welsh Language

A society that that promotes and protects culture, heritage, and the Welsh language and which encourages people to take part in the arts, sports, and recreation.

Click [here](#) for information about culture and the Welsh language

Does the proposal contribute to this goal? Describe the positive or negative impacts.	
Positive - Having more housing available for local people may mean able to retain more Welsh speakers. Having a higher percentage of properties being permanent residences will encourage the uptake, maintenance of the Welsh language in the community. Negative - More housing may become available and prices lower, but this may attract buyers from outside Wales who are less likely to be Welsh speakers.	
What evidence do you have to support this view?	
In coastal communities, such as those in Anglesey and along Cardigan Bay, if the number of second homes was to increase uncontrollably, what is left of the Welsh speaking population locally could be displaced. And there is always a risk that the problem would spread and escalate in nearby communities in the rural heartland which are currently strongholds of the Welsh language, undermining them linguistically.	
What action(s) can you take to mitigate any negative impacts or better contribute to the goal?	
None identified	
With reference to the following, do you think this proposal will have a positive or negative effect on the Welsh language?	
Click here for information	
Opportunities for people to use the Welsh language	Positive
Treating the Welsh language, no less favourably than the English language	None / Negligible
What evidence do you have to support this view?	
Ensuring that there are affordable homes for local people so that they can remain in their communities and sustain the vitality of the language.	
What action(s) can you take to increase the positive impact or mitigate any negative impact on the Welsh language?	
None identified	

National Well-being Goal: A Globally Responsible Wales

A society that considers how our actions might impact on other countries and people around the world.

Click [here](#) for information about global responsibility.

Does the proposal contribute to this goal? Describe the positive or negative impacts. HINT

There may be a negative impact here if people decide to holiday abroad rather than come and use their 2nd home. However, there may be a positive impact on local supply chains.

What evidence do you have to support this view?

Having properties in full time use, rather than Long Term Empty or Second Homes that are periodically used, would provide a more consistent positive impact on local supply chains, as they are more likely to contribute to the local economy.

What action(s) can you take to mitigate any negative impacts or better contribute to the goal?

None identified

Strengthening the Proposal

If you have identified any negative impacts in the above sections, please provide details of any practical changes and actions that could help remove or reduce the negative impacts.

What will you do?	When?	Who is responsible?	Progress

If no action is to be taken to remove or mitigate negative impacts, please justify why. (If you have identified any unlawful discrimination then the proposal must be changed or revised.)

How will you monitor the impact and effectiveness of the proposal?

Sustainable Development Principle: 5 Ways of Working

Describe below how you have implemented the five ways of working in accordance with the sustainable development principle of the Well-being of Future Generations (Wales) Act 2015

<p>Long term Balancing short-term needs with long-term need and planning for the future.</p> <p><u>HINT</u></p>	<p>Long term is to improve affordability and availability of housing and lessen some of the impacts Second Homes and Long Term Empty properties can have on local communities.</p>
<p>Collaboration Working together with other partners to deliver.</p> <p><u>HINT</u></p>	<p>The proposal is part of a Welsh Government approach to address the housing shortage. All Local Authorities have the opportunity to use these powers.</p>
<p>Involvement Involving those with an interest and seeking their views.</p> <p><u>HINT</u></p>	<p>A 6-week public consultation was held between 18.09.23 and 29.10.23 to consult with residents and other stakeholders on what level of Council Tax Premiums should be charged on Long Term Empty Properties and Second Homes in Ceredigion. The consultation was promoted widely through the press and social media and all property owners paying the current 25% Council Tax premium were notified of the consultation. The views expressed were noted and considered as part of the decision making.</p>
<p>Prevention Putting resources into preventing problems occurring or getting worse.</p> <p><u>HINT</u></p>	<p>Addressing the issues of second homes, holiday homes ownership and the conversion of residential properties to holiday lets is a key priority within the Council's approved 2022-2027 Corporate Strategy. This and increasing the supply and range of options for affordable housing in Ceredigion forms a key part of the Corporate Wellbeing Objective - 'Creating</p>



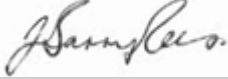
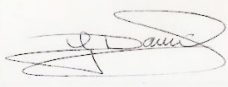
	<p>Sustainable, Green and Well-connected Communities’.</p> <p>Ceredigion’s aspirations and policy objectives sit alongside WG’s policy intention with the Council Tax (Long-term Empty Dwellings and Dwellings Occupied Periodically) (Wales) Regulations 2022 legislation to aim to bring Long Term Empty Properties back into use and to increase the supply of affordable housing and to enhance the sustainability of local communities.</p>
<p>Integration Considering the impact of your proposal on the four pillars of well-being (social, economic, cultural and environment) the objectives of other public bodies and across service areas in the Council.</p> <p><u>HINT</u></p>	<p>Welsh Government legislation aims to help Local Authorities address the demand for affordable housing. The proposals are very much in line with our Corporate Strategy. By potentially bringing more properties back into full time use we expect to see a positive impact on local economies including the Welsh language and so supporting a sustainable and prosperous Ceredigion.</p>

Risk

Summarise the risk associated with the proposal.

	1	2	3	4	5
Impact Criteria	Very Low	Low	Medium	High	Very High
Likelihood Criteria	Unlikely to occur	Lower than average chance of occurring	Even chance of occurring	Higher than average chance of occurring	Expected to occur
Risk Description	Impact	Probability	Score (Impact x Likelihood)		
Fraud and Avoidance	3	3	9		
Impact on Property Market	3	3	9		
Reputational damage to the Council	3	3	9		

Sign Off

Position	Name	Signature	Date
Corporate Manager	Ann Ireland		27/11/2023
Corporate Lead Officer	Duncan Hall		27/11/2023
Corporate Director	Barry Rees		27/11/2023
Portfolio Holder	Gareth Davies		27/11/2023

1