

CYNGOR
8^{fed} Mawrth 2023

**AIL GARTREFI AC EIDDO GWAG – PREMIYMAU TRETH Y
CYNGOR**

Pwrpas: Ceisio cymeradwyaeth i fabwysiadu premiymau ar ail gartrefi ac eiddo gwag.

Argymhellion / penderfyniadau allweddol sydd eu hangen:

1. Bod y Cyngor yn penderfynu y bydd yn cymhwyso / codi Premiwm Treth Gyngor ar ail gartrefi ac eiddo gwag yn y tymor hir fel y'u diffinnir gan Adrannau 12A a 12B o Ddeddf Cyllid Llywodraeth Leol 1992, yn unol â Deddf Tai (Cymru) 2014.
2. cymeradwyo codi premiwm treth gyngor o 50% yn 2024/25 ar gyfer ail gartrefi[1], gyda'r bwriad o gynyddu'r premiwm i 100% o 1 Ebrill 2025.
3. cymeradwyo ac argymhell premiwm treth gyngor ar eiddo gwag yn y tymor hir[2] fel a ganlyn:
 - 50% o Breimiwm ar gyfer eiddo gwag > 1 flwyddyn < 2 flynedd
 - 100% o Breimiwm ar gyfer eiddo gwag > 2 flynedd < 5 mlynedd
 - 200% o Breimiwm ar gyfer eiddo gwag > 5 mlynedd
4. bod awdurdod dirprwyedig yn cael ei roi i'r Cyfarwyddwr Gwasanaethau Corfforaethol i weithredu'r newidiadau ac i hysbysu perchnogion yr holl eiddo yr effeithir arnynt.
5. bod Cyfarwyddwr y Gwasanaethau Corfforaethol a'r Aelod Cabinet dros Adnoddau yn adolygu'r premiymau hyn yn gyson ac yn dod â newidiadau gerbron y Cabinet a'r Cyngor i'w cymeradwyo fel y bo'n briodol.

Rhesymau:

Mae pryderon wedi eu codi ar lefel lleol a Chenedlaethol ynglŷn ag effaith canfyddedig niferoedd cynyddol o ail gartrefi ac eiddo gwag ar ein cymunedau a'r angen i sicrhau bod pawb yng Nghymru yn gallu cael mynediad at dai fforddiadwy o ansawdd da.

Angen penderfyniad cabinet

Nac Oes

Angen penderfyniad y Cyngor

Oes 8^{fed} Mawrth 2023

DEILYDD PORTFFOLIO AELOD CABINET:- Cyng. Alun Lenny Aelod Cabinet dros Adnoddau

<p>Cyfarwyddiaeth:</p> <p>Gwasanaethau Corfforaethol</p> <p>Cyfarwyddwr: Chris Moore</p> <p>Pennaeth Gwasanaeth:</p> <p>Helen Pugh</p>	<p>Dynodiadau:</p> <p>Cyfarwyddwr Gwasanaethau Corfforaethol</p> <p>Pennaeth Refeniw a Chydymffurfio Ariannol</p>	<p>Cyfeiriadau e-bost:</p> <p>CMoore@Carmarthenshire.gov.uk</p> <p>HLPugh@carmarthenshire.gov.uk</p>
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EXECUTIVE SUMMARY

SECOND HOMES AND EMPTY PROPERTIES COUNCIL TAX PREMIUMS

This report brings to the attention of the Council discretionary powers when determining the level of Council tax premiums to be levied in respect of second homes and long-term empty properties and provides the results and conclusion of the recent consultation on the Cabinet's proposals.

The report recommends that Full Council introduces premiums on second homes and long-term empty properties, from 1st April 2024, and supports the Council's objective to increase the supply of housing and the need for affordable housing.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh Head of Revenues & Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
YES	YES	YES	YES	YES	YES	NONE

Policy, Crime & Disorder and Equalities

The proposals will enable the Council to continue to work towards the well-being objective of cohesive communities by contributing to the goal of well-connected communities.

It will work towards globally responsible Wales with fewer properties left empty

It will work towards providing access to housing for more people and less requirement for building new homes.

Affordable housing

Legal

- Sections 12A and 12B the Local Government Finance Act 1992
- S139 The Housing (Wales) Act 2014
- Council tax (Long term Empty Dwellings and Dwellings Occupied Periodically (Wales) Regulations 2022
- Equality Act 2010
- Welsh Public Sector Equality Duties 2011

Finance

Any income raised through the introduction of premiums would be retained by the Council. The additional revenue generated will be able to be used to help meet local housing needs OR be used for other Council services in general.

Costs: potential impact on HRA where there are long term voids due to significant capital work required

Costs: additional resources will be required in order to monitor properties subject to premiums and represent the Council at Valuation tribunals where appeals against decisions to charge premiums.

IT staff resources / time required to ensure that the data collated is recorded accurately

ICT

IT implications on the software / database and links to citizen access.

Resource will be needed to write programmes to enable us to clearly identify what's been collected as a premium

Risk Management Issues

Risk that some holiday lets may transfer to rates should they qualify, reducing the amount collectable for the use by the Council

Staffing Implications

Additional staffing resource will be needed as noted above in financial implications

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh Head of Revenues & Financial Compliance

(Please specify the outcomes of consultations undertaken where they arise against the following headings)

1. Scrutiny Committee request for pre-determination	N/A –
If yes include the following information: -	
Scrutiny Committee	
Date the report was considered:-	
Scrutiny Committee Outcome/Recommendations:-	

2. Local Member(s)

N/A

3. Community / Town Council

N/A

4. Relevant Partners - Public Consultation carried out of residents of Carmarthenshire / members of the public / key stakeholders / those directly affected by the decision

5. Staff Side Representatives and other Organisations

N/A

**CABINET MEMBER PORTFOLIO
HOLDER(S) AWARE/CONSULTED**

YES

**Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:**

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Impact Assessment		Firmstep

