

Appendix 3 - Integrated impact assessment (IIA) Template

Complete as a record of your assessment.

Read the IIA guidance before completing this template.

Title of proposal
Council Tax Second Homes and Long-Term Empty Properties – changes to existing premiums
Purpose of proposed work
The Council proposes to utilise flexibility recently introduced via legislation and increase premium charges on Second Homes and Long-Term Empty properties from the current 100% premium on each.
Lead officer, name, job title, service and department
Neil Jamieson, Head of Customer Services, Customer and Digital Services, Customer and Corporate Services Directorate
Additional colleagues: name, job title, service and department
Cheryl Hynd, Customer Manager – Transactions, Customer and Digital Services Division, Customer and Corporate Services Directorate
Oliver Hoskins, Transactions Team Leader, Customer and Digital Services Division, Customer and Corporate Services Directorate
Emma Candy, Senior Policy and Insight Officer, Strategy Division, Chief Executive's Office
Ada Yiu, Senior Housing Development Officer – Strategy, Housing and Homelessness Division, Place Directorate
Fraser Rowson, Senior Strategic Finance Partner, Finance and Procurement Division, Customer and Corporate Services Directorate
In addition, comments from Strategy and Housing colleagues were sought and incorporated as appropriate.
Date 22 July 2026
Briefly describe public involvement in this proposal to date and planned
Property owners directly impacted by the Policy were asked for their views on the proposed changes to the policies and specifically how the proposed changes might affect them.

This survey was hosted on the Council's Consultation and Engagement Hub over the period from 18 May to 28 June 2026 inclusive. The survey received 1,059 responses, the majority of which came from second home owners. As the Council owns a significant number of long-term empty properties, including "void" Housing Revenue Account properties, the response rate for these properties was proportionately much lower.

Impacts

1 Equality impacts

We want to ensure our proposals are fair for everyone. Consider potential positive and negative impacts of your proposal on groups/people with [protected characteristics](#). Assessment of impact means we consider the needs of everyone with an "intersectional lens." This means looking at the impact that different protected characteristics and other factors can have on people.

Consider if your proposal will help:

- prevent discrimination
- advance equal opportunities by reducing disadvantage and meeting different needs, and
- foster good relations by encouraging inclusion and understanding.

Consider if your proposal could impact on groups/people with protected characteristics. Tick all that apply

	Negative impact	Positive impact	No impact
1. Age	X	X	
2. Disability	X	X	
3. Gender reassignment			X
4. Marriage and civil partnership			X
5. Pregnancy and maternity			X
6. Race			X
7. Religion or belief			X
8. Sex			X
9. Sexual orientation			X
10. Care-experienced children and young people	X	X	

Use the text box below to describe the differential impacts you have identified on each of the groups/people with protected characteristics. Consider any intersectional impacts.

Positive Impacts

The policy intent to increase the Council Tax premium for second homes and long-term empty properties (LTEs) is to increase housing supply and sustain communities by encouraging owners to bring properties back into use and help tackle the housing emergency declared in Edinburgh in November 2023. The number of open homeless cases in Edinburgh is now almost double the level it was in 2020, with a significant increase in the time taken for a case to be closed. At the same time, a 40% increase in construction costs has led to a slowdown in the rate of new house building, alongside some reductions in grant funding for new affordable homes.

An increase in Edinburgh's available housing stock/supply potentially creates an opportunity for vulnerable groups, younger age categories, care-experienced young people, etc. to access housing in Edinburgh.

An increase in housing stock and changes in demand may also reduce upward pressure on rents and house prices. Bringing properties back into full-time residential use also has the potential to increase overall housing supply, including social housing.

Although the prime driver of the policy is to effect behavioural change, any additional revenue generated by the policy change in the short to medium term will help to deliver local benefits e.g. investment in housing stock, community infrastructure, schools, etc.

Negative Impacts

Second home and LTE property owners will be financially impacted. While this impact is linked primarily to property use, the following negative impacts have been identified based on personal characteristics.

Age

60% of respondents to the online engagement activity were aged 65 or over. 23% were aged between 55 and 64. The current State Pension age is 66 for both men and women in Scotland. For private pensions, the Normal Minimum Pension Age is currently 55. This indicates that a premium increase may negatively affect people now living on fixed incomes/pension benefits.

Disability

31% of respondents reported that they have a long-term physical or mental health condition. Out of those reporting to have a condition or illness, 80% said that it reduced their ability to carry out day-to-day activities, with 22% saying their condition/illness reduced their ability a lot. 53% of respondents with a physical or mental health condition/illness said they would need to cut back on essential costs to afford an increase in Council Tax premium, compared to 48% of all respondents.

Caring responsibilities

30% of respondents have caring responsibilities. Of those respondents:

- 20% are a primary carer of a child/children (under 18);
- 2% are a primary carer of a disabled child/children;
- 12% are a primary carer of disabled adult (18 and over);
- 33% are a primary carer of an older person (65 and older); and

- 45% are a secondary carer.

There may be a negative impact for people with complex living arrangements, including a potential impact on access to healthcare and care arrangements/responsibilities put in place by second homeowners. This could lead to additional pressures on local health services. This may be mitigated by the Scottish Government policy guidance for discretion by Councils, including potential consideration of social/community benefit, local economy impact and hardship impact. This will be considered on a case-by-case basis.

Evidence

Use the text box below to summarise what evidence you have used to inform this IIA. Where possible, include links if the documents are published. Show how you have used your evidence in making your assessment of potential impacts.

Evidence could include the results of any relevant consultation/engagement. If further evidence is required, please note how it will be gathered.

- [National](#) and local data (published statistics as of September 2025 indicate that Edinburgh had 6.9% of Second Homes and 7.8% of Long-Term Empty Properties respectively, each figure slightly below its proportion of all properties)
- Customer feedback
- Engagement exercise (summarised in Appendix 2 to this report)

2 Human Rights impacts

The Council must act compatibly with Human Rights legislation. Think about what kind of impact the proposal may have on people in terms of [Human Rights](#). Use the text box below to describe which Human Rights Articles are relevant, which groups are affected and what the potential impacts are.

The policy intent to increase the Council Tax premium for second homes and long-term empty properties (LTEs) is to increase housing supply and sustain communities by encouraging owners to bring properties back into use and help tackle the housing emergency declared in Edinburgh in November 2023.

Protocol 1, Article 1 protects your right to enjoy your property peacefully

Article 1 rights may be negatively impacted, as higher charges on second homes and LTE properties could place financial pressure on owners and, in some cases, influence decisions to sell. Increased premiums may also prevent affected homeowners from being able to afford regular maintenance and upgrades to their property, negatively affecting their housing conditions.

While this may represent an interference with the peaceful enjoyment of possessions, the policy is lawful, proportionate and aimed at returning properties to use as principal homes. Increasing the supply of principal homes is a legitimate policy intent, and the measure seeks to strike a fair balance between individual impact and community benefit. In addition, bringing long-term empty properties back into use may reduce costs linked to lack of occupancy (including vandalism) and more widely improve the quality of local neighbourhoods.

Article 14: rights and freedoms set out in the Human Rights Act must be protected and applied without discrimination

It could be considered that these rights are negatively impacted, as the proposed policy could disadvantage some groups with a protected characteristic, e.g. elderly or disabled people who rely on a second home for care or respite. However, the Scottish Government policy guidance for discretion administered by Councils may offer mitigation. This will be considered on a case-by-case basis.

Evidence

Use the text box below to summarise what evidence you have used to inform this IIA. Where possible, include links if the documents are published. Show how you have used your evidence in making your assessment of potential impacts.

Evidence could include the results of any relevant consultation/engagement. If further evidence is required, please note how it will be gathered.

- [National](#) and local data
- Customer feedback
- Engagement exercise (summarised in Appendix 1 to this report)

3 Children's Rights impacts

The Council must act compatibly with Children's Rights legislation. Think about what kind of impact the proposal may have on children and young people in terms of [Children's Rights](#). Use the text box below to describe which Children's Rights Articles are relevant, which groups are affected and what the potential impacts are.

The policy intent is to increase housing supply and sustain local communities. Increasing the supply of principal homes is a legitimate policy intent and the measure seeks to strike a fair balance between individual impact and community benefit.

Any increase in housing supply provides the potential for families to access suitable accommodation to create a stable home for children, with access to education, healthcare and opportunities for leisure, play and culture in their local community.

However, the following UN rights of the child could potentially be impacted in a negative way:

Article 9 (separation from parents) and 12 (respect for views of the child) rights may be negatively impacted, as the proposed policy could disadvantage some children whose parent/parents/carers rely on a second home for family contact.

Article 23 (children with a disability) rights may be negatively impacted, as the proposed policy could disadvantage some children with disability whose parent/parents/carers rely on a second home for care or respite. Respondents to the online engagement described how their second home allowed them to access essential healthcare or special schools for children, that isn't available at their primary residence.

Article 31 (leisure, play and culture) rights may be negatively impacted, as the proposed policy could disadvantage some children whose parent/parents/carers rely on a second home for maintaining cultural connections for their child.

Evidence

Use the text box below to summarise what evidence you have used to inform this IIA. Where possible, include links if the documents are published. Show how you have used your evidence in making your assessment of potential impacts.

Evidence could include the results of any relevant consultation/engagement. If further evidence is required, please note how it will be gathered.

Internal review

4 Socio-economic disadvantage impacts

The Council has a duty to consider how it can reduce inequalities of outcome caused by [socio-economic disadvantage](#), when making strategic decisions. However, to support the Council's Business Plan priorities, the Council considers it best practice to consider the potential impact that all relevant proposals may have on people experiencing socio-economic disadvantage and how inequalities of outcome can be reduced.

Consider if your proposal could impact on any of the below groups? Tick all that apply.

	Negative impact	Positive impact	No impact
Low income – cannot afford to maintain regular payments such as bills, food, clothing	x	x	
Low/no wealth – enough money to meet basic living costs and pay bills but have no savings to deal with unexpected spends and no provision for the future	x	x	
Material deprivation – being unable to access basic goods and services, i.e. home contents insurance, repair/replace broken electrical goods, warm winter coat	x	x	
Area deprivation (including communities of interest and communities of place) – where you live, where you work, visit or spend a continuous amount of time can all have an impact i.e. rural areas, accessibility of transport, education and employment impact, people who have experienced homelessness and/or the asylum system, those who share an identity and/or protected characteristic	x	x	
Socio-economic background – disadvantage that can arise from parents' education, employment and income, social class in other words.			x

Use the text box below to describe the impacts you have identified on each of the groups above, and how you can reduce inequalities of outcome?

Negative Impacts

While the policy intent is to increase housing supply and sustain communities, there will be negative financial impacts for second home and empty property owners, with a reduction in disposable income.

When asked what cutbacks they would need to make to afford the increased CT premium, respondents to the online engagement said:

- 48% would have to cut back on essential costs;
- 70% would reduce their discretionary spending; and
- 68% would reduce their savings.

Raising taxes will have varying impacts across different groups, with some impacts more severe than others and this may lead to escalating debt and recovery actions. These scenarios would be assessed in line with the Council's Corporate Debt Policy, with support and advice available.

Second homes owners who live in one location but work in other areas will be impacted.

Positive Impacts

An increase in housing stock and changes in demand may also reduce upward pressure on rents and house prices. Bringing properties back into fulltime residential use also has the potential to increase overall housing supply, including social housing. In addition, bringing long-term empty properties back into use may reduce costs linked to lack of occupancy (including vandalism) and more widely improve the quality of local neighbourhoods. Permanent occupation of properties will furthermore boost year-round spend in local economies with consequent positive multiplier effects.

Although the prime driver of the policy is to effect behavioural change, any additional revenue generated by the Policy change in the short to medium term will help to deliver local benefits e.g. investment in housing stock, community infrastructure, welfare support, schools, etc.

Evidence

Use the text box below to summarise what evidence you have used to inform this IIA. Where possible, include links if the documents are published. Show how you have used your evidence in making your assessment of potential impacts.

Evidence could include the results of any relevant consultation/engagement. If further evidence is required, please note how it will be gathered.

- [National](#) and local data
- Customer feedback
- Engagement exercise (summarised in Appendix 1 to this report)

5 Climate and nature impacts

The Council has a [duty](#) to reduce greenhouse gas emissions, adapt to the impacts of climate change, incorporate the principles of sustainability into decisions and actions, and ensure a just transition (just transition only applies to climate mitigation or adaption projects).

Consider if your proposal could impact on any of the below? Tick all that apply.

	Negative impact	Positive impact	No impact
Climate Mitigation - opportunities to reduce greenhouse gas emissions			x
Climate Adaptation - opportunities to prepare for future changes in our climate	x	x	
Just Transition – opportunities to ensure a fair shift to a low carbon economy that doesn't disadvantage people or increase inequality			x
Nature Recovery Impacts			x
Overall Sustainability			x

Use the text box below to describe the impacts you have identified on each of the sections above and then consider how you can reduce greenhouse gas emissions, adapt to the impacts of climate change, incorporate the principles of sustainability into decisions and actions, and ensure a just transition. Also consider any cumulative effects of climate change on people.

Internal staff review identified no material net climate and nature impacts. While emissions may increase from newly or additionally occupied properties, making better use of existing properties would also be expected to reduce embedded and on-going emissions linked to new construction.

Based on the engagement feedback it could be argued that, to afford the CT premium, affected homeowners may have less money to invest in regular maintenance and upgrades to their properties. This may mean that properties cannot be appropriately adapted for changes in our climate, that the energy performance of properties is negatively impacted and that housing conditions decline. However, it could also be argued that second homes and LTE properties being brought back into primary use will allow owners to invest appropriately in maintenance and repairs, and adequately future proof their main residences.

Use the text box below to describe the impacts you have identified on nature.

N/A

Evidence

Use the text box below to summarise what evidence you have used to inform this IIA. Where possible, include links if the documents are published. Show how you have used your evidence in making your assessment of potential impacts.

Evidence could include the results of any relevant consultation/engagement. If further evidence is required, please note how it will be gathered.

N/A

6 Strategic Environment Assessment (SEA)

Could your proposal result in significant environmental effects? If yes, you may need to complete a Strategic Environment Assessment? Information is available on the [Scottish Government SEA website](#).

Yes	No ✓
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7 Consumer Duty

The Council has a duty to consider consumers' interests when making strategic decisions. If this applies to your proposal, you may need to complete a [consumer duty impact assessment](#). Information is available on the [Consumer Scotland website](#).

Yes	No ✓
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8 Communications

Record how you will communicate information about this proposal change to those with different communication needs using [inclusive communications guidance and resources](#).

A range of communication channels will be utilised, including invoice/billing. These communications will also emphasise the range of existing help and advice available, including consideration of extenuating circumstances (where appropriate) and the dedicated and recently enhanced Empty Homes Team facilitating the process of bringing relevant properties back into use.
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9 Contractors

Is any part of this proposal to be carried out wholly or partly by contractors and if so, how will equality, human rights, children's rights and climate and nature issues be addressed?

N/A

10 Actions

Record your actions in the table below. Actions may include:

- mitigations to reduce or eliminate negative impacts
- advancing equality of opportunity and fostering good relations
- addressing cumulative impacts
- collecting additional evidence
- financial implications
- risks
- any other actions.

Actions	Who will take them forward (name and job title)	Deadline for progressing	Review date (add name and job title)
Communicate any change of process	Neil Jamieson Head of Customer Services/ Cheryl Hynd Customer Manager - Transactions	September 2026	30/8/26 Neil Jamieson (Head of Customer Services)
Adoption of Guidance (exemption application)	Cheryl Hynd Customer Manager - Transactions	Implemented	Annual activity Neil Jamieson (Head of Customer Services)
Review application of new policy in line with Corporate Debt Policy	Cheryl Hynd Customer Manager - Transactions	December 2026 (annual)	Annual activity Neil Jamieson (Head of Customer Services)
Promotion of newly created grants fund to bring empty homes into use as temporary accommodation within Private Sector Leasing (PSL) scheme	Lisa Mallon, Head of Strategy, Commissioning and Service Improvement, Housing and Homelessness	On-going	On-going
Promotion of range of existing help and advice available, including consideration of extenuating circumstances (where appropriate) and the dedicated and recently enhanced Empty Homes Team	Cheryl Hynd Customer Manager - Transactions	On-going	On-going

11 Monitoring impact

Monitoring ensures that your proposal is effective and any issues are addressed.

Record your actions in the table below. Actions may include:

- how impacts on protected characteristics will be monitored, once the proposal has been introduced and implemented
- how IIA agreed actions will be monitored
- review process and timescales
- officer responsible.

Actions to monitor impact of proposal	Who will take them forward (name and job title)	Deadline for progressing	Review date (add name and job title)
Review application of new policy, including consideration of success in achieving policy aims and any unintended consequences	Cheryl Hynd, Customer Manager - Transactions	December 2027	Annual activity Neil Jamieson (Head of Customer Services)

12 Next steps

Elected members must have access to IIAs in order to scrutinise them before making decisions. You must:

- share the IIA with them (this can be at draft stage for an APM meeting)
- complete the [committee report](#) with:
 - a summary of the identified impacts at section 7 of the committee report template: key policies
 - actions to address them at section 5 of the committee report template: next steps
- provide a link to the published IIA or attach as an appendix.

13 Quality assurance and approval

Complete the quality assurance checklist. ✓

Send the quality assurance checklist and your completed IIA to your Head of Service for approval.

14 Authorisation

Name and title	Nicola Harvey, Service Director: Customer and Digital Services
Date	14 August 2026

15 Publication

Send the approved IIA template to the relevant contact for publication. Ensure the title of the IIA is clear and concise, without acronyms and the content, layout and language style is [inclusive and accessible](#).

The City of Edinburgh Council:

- integratedimpactassessments@edinburgh.gov.uk to be published on the [Council website](#)

Edinburgh Integration Joint Board/Health and Social Care:

- sarah.bryson@edinburgh.gov.uk to be published on the [EH&SCP website](#)

Keep a copy of your template for a period of at least three years (longer if needed for business reasons).