

**Non Domestic Rates grant - Heritage Building Viability Grant Scheme 2026/27 – Funding and authority to Executive Director of Neighbourhoods, Regeneration and Sustainability approved.**

**6** With reference to the minutes of the Council of 24th February 2026 (Print 7, page 6) approving £1m of capital funding for the Heritage Viability Grant Scheme for 2026/27, Councillor Kelly, City Convener for Housing, Development, Built Heritage and Land Use, presented a report seeking approval to engage with the Glasgow City Heritage Trust to disburse grant funding, advising that

- (1) as part of the change in Non-Domestic Rates (NDR) legislation which took effect from April 2023 and gave discretion to local authorities on the award of Empty Property Relief, the Council had exercised this discretion in April 2024 to end Empty Property Relief in part to incentivise re-occupation of Listed Buildings which were vacant, however were assessed as being capable of occupation;
- (2) the objective of the Heritage Viability Grant Scheme was to close development deficits and bring empty historic properties back into productive use and achieve an income sufficient to cover the cost of NDR, with any costs beyond being required to be met by the owners;
- (3) it was proposed that the Council engaged with the Glasgow City Heritage Trust, an independent charity which delivered a citywide grant programme to facilitate owners to restore Glasgow's at risk built heritage and that the grant scheme be delivered through a Service Level Agreement which included both an allowance for administration costs and the reimbursement of grant monies made; and
- (4) the Executive Director of Neighbourhoods, Regeneration and Sustainability would manage this Service Level Agreement and would report on the delivery of the project and outcomes to a future meeting of the Economy, Housing, Transport and Regeneration City Policy Committee.

After consideration, the committee

- (a) noted the report; and
- (b) authorised the Executive Director of Neighbourhoods, Regeneration and Sustainability to approve grants as recommended by the Glasgow City Heritage Trust and their administration costs from a total budget allocation of up to £1m.