

## Aberdeenshire Council 2024/25 Budget – Appendix 9

### Empty Property and Second Homes Council Tax Policy – effective from 1 April 2024

#### 1. Introduction

- 1.1 Empty property discount for Council Tax is determined by The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013. These regulations provide Councils with the discretionary power to vary the rate of discounts allowed in respect of empty properties and impose an increase of the 100% premium.
- 1.2 As a result of the consultation, COSLA announced that Local Authorities will be able to charge a premium of up to 100% on Council Tax for second homes under legislation aiming to increase the availability of housing, The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2023.

#### 2. Policy

Unoccupied Properties	
Type of Property	
<b>Unoccupied and unfurnished</b>	<p>No charge for up to 6 months from the date the property was last occupied.</p> <p>10% discount after 6 months for up to 12 months.</p> <p>From month 13 onwards, a Council Tax increase will be applied – i.e., 200% charge.</p>
<b>Unoccupied and unfurnished (property on market for sale/let)</b>	<p>No charge for up to 6 months from the date the property was last occupied.</p> <p>10% discount after 6 months for up to 24 months.</p> <p>From month 25 onwards, a Council Tax increase will be applied – i.e., 200% charge.</p>
<b>Unoccupied but furnished (property on market for sale/let)</b>	<p>10% discount for up to 24 months from the date the property becomes unoccupied.</p> <p>From month 25 onwards, a Council Tax increase will be applied - i.e., 200% charge.</p>

<p><b>Unoccupied and undergoing (or has undergone) major repair works or structural alteration</b></p>	<p>No charge for up to 12 months from the date the property was last occupied.</p> <p>From month 13 onwards, a Council Tax increase will be applied - i.e., 200% charge.</p>
<p><b>Following a property sale - unoccupied and undergoing (or requiring) major repair or structural alteration</b></p>	<p>50% discount for up to 6 months from the date the property was purchased.</p> <p>10% discount after 6 months for up to 12 months</p> <p>From month 13 onwards, a Council Tax increase will be applied - i.e., 200% charge.</p>
<p><b>Unoccupied but furnished property</b></p>	<p>10% discount for up to 12 months from the date the property becomes unoccupied.</p> <p>From month 13 onwards, a Council Tax increase will be applied - i.e., 200% charge.</p>
<p><b>Second Home - the property must be occupied on average for more than 25 days per year</b></p>	<p>Council Tax premium of 100% will be applied – i.e., 200% charge.</p>