

## Respondent Information Form

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Are you responding as an individual or an organisation?

- Individual  
 Organisation

Full name or organisation's name

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The Scottish Government would like your permission to publish your consultation response. Please indicate your publishing preference:

- Publish response with name  
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### Information for organisations:

The option 'Publish response only (without name)' is available for individual respondents only. If this option is selected, the organisation name will still be published.

If you choose the option 'Do not publish response', your organisation name may still be listed as having responded to the consultation in, for example, the analysis report.

We will share your response internally with other Scottish Government policy teams who may be addressing the issues you discuss. They may wish to contact you again in the future, but we require your permission to do so. Are you content for Scottish Government to contact you again in relation to this consultation exercise?

- Yes  
 No

## Questionnaire

### Question 1

Do you think the current definition of a second home should continue to apply?:

More information:

For council tax purposes, the current definition of a second home is, 'a dwelling which is no one's sole or main residence and that is lived in for at least 25 days during the 12 month period of the council tax charge'.

Answer:

- Yes  
 No  
 Don't know

Please give reasons for your answer.

We are satisfied with the current definition of a second home. It is fairly straightforward to administer for the purpose of assessing Council Tax liability and it gives a clear definition of a second home.

### Question 2

Do you think the discount eligibility for job related dwellings and purpose built holiday accommodation is appropriate?:

More information:

Eligible job related dwellings and purpose built holiday accommodation are entitled to a council tax discount of 50%.

Purpose built holiday accommodation is defined as a dwelling that is used for holiday purposes and has a licence or planning permission limiting its use for human habitation throughout the whole year. An example might be chalets or other types of holiday accommodation that are either unsuitable to be occupied all year round (their construction may mean they are only suitable to be lived in during the warmer months) or are not allowed to be lived in all year due to planning, licensing or other restrictions.

Job-related dwellings are defined as homes owned by someone who has to live elsewhere for most or all of the time as part of their job, or the home the person occupies to undertake their job if the person has another home that is their main residence.

Answer:

- Yes  
 No  
 Don't know

Please give reasons for your answer.

The discount eligibility for Purpose Built Holiday Homes is fine. Most owners of chalets will only use the property during periods of the spring or summer months and are likely to be paying full Council Tax on their main residence. Often the park the chalet is in is not licenced for the full year so the owners of the chalet cannot use it for a period of the year. Therefore a 50% discount is reasonable on the chalet type accommodation in these circumstances.

Likewise a job related dwelling is not a person's sole or main residence for Council Tax. It is important to rural businesses to be able to attract workers to job related dwellings in order to deliver goods and services in these settings therefore the 50% discount should remain in place. Also as the occupant be paying full Council tax at their main residence elsewhere then a 50% discount is suitable at their job related dwelling.

### Question 3

Do you think councils should be able to charge a council tax premium on top of regular council tax rates for second homes?

More information:

A premium is charging more than the full rate of council tax.

Answer:

- Yes  
 No  
 Don't know

Please give reasons for your answer.

With 6.2% of the council tax register taken up with second homes in Argyll and Bute, proportionately the highest in Scotland and well above the Scottish average at 0.9%. It is very difficult for local residents to be able to buy a property in many of our remote rural communities given local housing market conditions and number of second homes that we have in our area does not help. Second home owners do not contribute to the local economy all year round and additionally having a significant number of second homes in our area makes it harder to grow our population and increase the size of our local communities. By increasing the Council Tax charged on second homes we would encourage people to sell or let their second properties and if they decide not to then they will at least contribute more to the economy with increased local taxes.

### Question 4

If you have answered yes to question 3, what do you think the maximum premium councils could charge should be?

More information:

50% premium is the same as one and a half times the normal rate of council tax.

100% premium is double the normal rate of council tax

150% premium is two and a half times the normal rate of council tax  
200% premium is three times the normal rate of council tax  
250% premium is three and a half times the normal rate of council tax  
300% premium is four times the normal rate of council tax

Answer:

- 50%
- 100%
- 150%
- 200%
- 250%
- 300%
- Other (specify)

100%

Please give reasons for your answer.

Practically it would be easier to charge an increase of 100% to bring second homes into line long-term empty properties. The impact on the rural communities of second homes and empty properties has parallels although properties being empty does have a larger negative impact. If the council were to increase the second home charges to beyond those of empty properties ie:- by 200% or 300% it may encourage second home owners to leave their properties empty due to the lower level of Council tax charged. This would be counter-productive, at least second home owners tend to maintain their properties well and visit them at least 25 days per annum when they will spend monies in the local community. A similar increase in premium to empty properties would incentivise second home owners to sell or let their property or just pay the extra taxes, they would not benefit at all from leaving it empty.

### **Question 5**

What factors should be taken into account by councils when deciding whether to introduce a premium on council tax for second homes?

More information:

A non-exhaustive list of potential factors is set out below:

- numbers and percentages of second homes in the local area
- distribution of second homes and other housing throughout the council area and an assessment of their impact on residential accommodation values in particular areas
- potential impact on local economies and the tourism industry
- patterns of demand for, and availability of, affordable homes

- potential impact on local public services and the local community
- other existing measures or policies that are aimed at increasing housing supply and the availability of affordable housing

Councils may also decide not to use the powers or to disapply a premium for a specific period of time.

A non-exhaustive list of examples of where a council might consider doing this include:

- where there are reasons why the home could not be lived in as a permanent residence
- where there are reasons why a home could not be sold or let
- where the owner's use of their accommodation is restricted by circumstances not covered by an exception from the premium
- where charging a premium might cause hardship

Answer:

Please list the factors and provide reasons for your answer:

All of the factors above should be considered when setting a policy for charging extra Council Tax on second homes. Other factors in a local policy could include the availability of local tradesmen to assist homeowners to upgrade properties before selling or letting them. In rural areas these tradesmen can be difficult to find meaning that any renovation works can take some time to complete. This may contribute to the larger proportion of second homes and empty properties being in remote rural communities.

There are also circumstances where people have been left a property by a relative who is deceased, this has been traditionally a significant reason for long term empty properties in the past. Some beneficiaries in these circumstances have no funds to do any works to the properties making it hard to sell or let. Being charged double Council Tax in these circumstances could be counterproductive. These factors could be considered though by individual council's as part of their policy setting process in respect of second homes/long term empties using their discretion to best fit this to their area. .

### **Question 6**

If you do, or were to, own a second home please tell us what you would do if the applicable rate of council tax were to increase, and the 'thresholds' to be classed as self-catering holiday accommodation for non-domestic rates purposes stayed the same?

More information:

The current threshold for defining premises as self-catering holiday accommodation liable for non-domestic rates is it must be available to let for 140 days or more and actually let for 70 days or more in the same financial year.

A private residential tenancy is when a registered landlord lets accommodation to an individual/s and it will be their sole or main residence. All tenancies created on or after 1 December 2017 are open-ended, which means a landlord will no longer be able to ask a tenant to leave simply because the fixed term has ended.

Answer:

- The home is (or would be) already used as self-catering accommodation and liable for non-domestic rates
- The home is (or would be) already used as a private residential tenancy and the tenant is liable for council tax
- I would continue to use it purely for personal use and pay the higher rate of council tax
- I would continue with split use between self-catering accommodation (below the non-domestic rates threshold) and personal use, and pay council tax
- My second home already has/would have split use between self-catering accommodation (below the non-domestic rates threshold) and personal use. Rather than pay the higher rate of council tax, I would increase the number of days the accommodation is available to let and actually let in order to meet the non-domestic rates thresholds
- My second home is purely for personal use. However, in order to stop paying council tax, I would make it available as self-catering accommodation for 140 days or more and actually let it for 70 days or more in order to be liable for non-domestic rates
- I use my second home purely for personal use but I would change its use to a private residential tenancy
- I use my second home as self-catering accommodation (below the non-domestic rates threshold) but I would change its use to a private residential tenancy
- I will seek reclassification as an empty home and pay council tax
- I will sell the second home

Not applicable, this response is provided on behalf of organisation not from the point of view of a second home owner.

**Question 7**

Do you think councils should be able to charge a higher premium than the current 100% (double the full rate) of council tax on homes empty for longer than 12 months?

More information:

Councils currently have the discretion to charge up to 100% premium on council tax on homes empty for longer than 12 months.

Answer:

- Yes
- No
- Don't know

Please give reasons for your answer.

100% increase in Council Tax is the right level of increase, it provides an incentive to homeowners to bring the property back into use. Tradesmen in rural areas are hard to get so the length of time these properties take to bring back into use can be considerable. The price of materials is also increasing. Any further increase in council tax charges could make the cost of bringing properties back into use totally unaffordable. We don't want to tax people so much that they can't afford to pay for the works required to bring properties back into use.

### Question 8

If you have answered yes to question 7, what do you think the maximum premium councils could charge should be?

More information:

This question is asking what the maximum premium should be for homes that have been empty for longer than 12 months.

The current maximum is 100% premium, which is double the normal rate of council tax.

Answer:

- 150%
- 200%
- 250%
- 300%
- Other (specify)

Please give reasons for your answer.

Not applicable

### Question 9

Do you think there should be a stepped approach to charging higher rates of council tax on long-term empty homes?

More information:

By 'stepped approach' we mean only giving councils powers to charge higher rates of council tax the longer the home is empty. For example, 100% premium at 12 months, 200% premium at 2 years, 300% premium at 5 years.

100% premium is the same as double the normal amount of council tax.

200% premium is the same as three times the normal amount of council tax

300% premium is the same as four times the normal amount of council tax.

Answer:

- Yes
- No
- Don't know

Please give reasons for your answer.

No, it is important to get the right balance between people willingly paying extra and simply being unwilling or unable to pay going forward. Our experience suggests 85% of people are prepared to pay the extra 100% increase for long-term empty properties until they are bought back in use. Increasing these charges beyond that level is likely to squeeze the taxpayer too much and they are unlikely to pay. Additionally the older the debt is the harder it is to collect in general terms so an increased Council Tax rate would only compound matters here. Efforts to recover arrears could lead the Council to taking sequestration action and even in these circumstances where sequestration is successful, if the debtor has no cash and the property is not in a condition to sell then there may be little or no return for the debt in any case. Finding a balance is important in terms of taxpayers paying more and not being able to pay at all, this sort of stepped arrangement doesn't strike that balance.

**Question 10**

Are there any exceptions that are not already taken into account, that should be, when charging a premium of council tax on homes empty for longer than 12 months?

More information:

**Current discretionary powers for councils to change council tax liability for empty homes**

Status of empty home	Up to 6 months	6-12 months	12 months +	2 years +
No work underway and not for sale or let	Owner may apply for an unoccupied and unfurnished exemption	Discount can be varied between 50 and 10%	Discount can be varied between 50 and 10% or discount can be removed or premium of up to 100% can be applied	Discount can be varied between 50 and 10% or discount can be removed or premium of up to 100% can be applied
If undergoing repair work to make them habitable	50% discount cannot be changed	Owner may apply for a major repairs or structural alterations exemption.	Discount can be varied between 50 and 10% or discount can be removed or premium of	Discount can be varied between 50 and 10% or discount can be removed or premium of

		Discount can be varied between 50 and 10%.	up to 100% can be applied.	up to 100% can be applied.
If being actively marketed for sale or let	50% discount cannot be changed	50% discount cannot be changed	50% discount cannot be changed	a premium of up to 100% can be charged

The current list of exemptions to council tax are:

<b>Exemption</b>	<b>Period of Exemption</b>
Dwellings last occupied by charitable bodies	Up to 6 months
Dwellings last occupied by persons living or detained elsewhere	Unlimited
Deceased owners	Unlimited up to grant of confirmation 6 months after grant of confirmation
Dwellings empty under statute	Unlimited
Dwellings awaiting demolition	Unlimited
Dwellings for occupation by ministers	Unlimited
Dwellings occupied by students, etc.	Unlimited
Repossessed dwellings	Unlimited
Agricultural dwellings	Unlimited
Dwellings for old or disabled persons	Unlimited
Halls of residence	Unlimited
Barracks, etc.	Unlimited
Dwellings occupied by young people	Unlimited
Difficult to let dwellings	Unlimited
Garages and storage premises	Unlimited
Dwellings of persons made bankrupt	Unlimited
Visiting forces	Unlimited

Dwellings occupied by severely mentally impaired persons	Unlimited
Prisons	Unlimited
Prescribed housing support services accommodation	Unlimited

Answer:

Please tell us about exemptions that you feel should apply and give reasons for your answer. Do not include exemptions that are already provided for.

There could be some additional flexibility built into the discretionary powers to extend discounts where there is significant works planned that have been subject to planning delays, or where it has been really difficult to get tradesmen especially in remote rural and/or island communities.

**Question 11**

What factors should be taken into account by councils when deciding whether to introduce a premium on council tax for homes empty for longer than 12 months?

More information:

A non-exhaustive list of potential factors might be:

- numbers, percentages and distribution of long-term empty homes throughout a local area
- potential impact on local economies and the community
- patterns of demand for, and availability of, affordable homes
- potential impact on local public services
- impact on neighbours and local residents

Councils may also decide not to use the powers or to disapply a premium for a specific period of time. A non-exhaustive list of examples of where a council might do this include:

- where there are reasons why a home could not be sold or let
- where an offer has been accepted on a home but the sale has not yet been completed and the exception period has run out
- if the home has been empty for longer than 12 months but has been recently purchased by a new owner that is actively taking steps to bring the home back into use
- if an owner has submitted a timely planning application or is undergoing a planning appeal that is under consideration by the council or Scottish Government. This means they cannot undertake work to bring the home back into use until that process is concluded
- where charging a premium might cause hardship or act as a disincentive to bringing the home back into use e.g. where extensive repairs are actively being carried out

Answer:

Please list factors and give reasons for your answer.

All of the factors above would form part of the decision to charge a premium on Council Tax for homes empty for longer than 12 months or indeed to disapply a premium going forward.

### Question 12

If you do, or were to, own a home that has been empty for longer than 12 months, please tell us what you would do if your council decided to increase the maximum council tax charge above 100% premium?

#### More information:

Council tax premium:

- 100% premium is the same as double the normal rate of council tax. This is the current maximum councils can decide to charge. This question asks what you would do if councils are given powers to charge more than this e.g. up to 300% premium/ four times the normal rate and the council where your empty home is located decided to apply an increase.
- You may find it helpful to view what we mean by some of the options given e.g. short-term lets and private residential tenancies.

Short-term lets:

- In this consultation, short-term lets is a term used to refer to the whole or part of accommodation provided to one or more guests on a commercial basis that does not become the main residence of the guest/s. Self-catering accommodation is a type of short-term let and may be liable for council tax or non-domestic rates depending on the number of days they are available to let and actually let in the financial year.
- Self-catering accommodation must be available for let for 140 days or more and actually let for 70 days or more in the financial year, to be exempt from council tax and liable for non-domestic rates

Private residential tenancies:

- A [private residential tenancy](#) is when a registered landlord lets accommodation to an individual/s and it will be their sole or main residence. All tenancies created on or after 1 December 2017 are open-ended, which means a landlord will no longer be able to ask a tenant to leave simply because the fixed term has ended.

#### Answer:

- Leave the home empty and pay the higher council tax
- Sell the empty home
- Use the home as a private residential tenancy
- Use the home as a short-Term Let
- Other (specify)

Please give reasons for your answer.

Not applicable, response is on behalf of an organisation not the owner of an empty property.

### Question 13

Do you think that the letting thresholds for self-catering accommodation for non-domestic rates should be changed?

More information:

The owners, tenants or occupiers of self-catering accommodation (who may be businesses, the public or the third sectors) may be liable for either council tax or non-domestic rates. This includes owners of second homes who use them for self-catering accommodation.

The current threshold for defining premises as self-catering holiday accommodation liable for non-domestic rates is it must be available to let for 140 days or more and actually let for 70 days or more in the same financial year.

Answer:

- Yes  
 No  
 Don't know

Please give reasons for your answer.

If the proposals to levy double Council Tax charge on second homes goes ahead then there is likely to be a large increase in requests from property owners to the Assessor to move their property off of the Council Tax register and onto the Valuation roll for rates. An increase to current threshold would be the best way to discourage this and prevent a significant reduction in the overall value of the tax base.

### Question 14

If you have answered yes to question 13, what do you think the threshold for the number of days self-catering accommodation must actually be let for should be?

More information:

The current threshold is self-catering accommodation must actually be let for 70 days in the financial year.

Answer:

- 50 days  
 100 days

- 140 days
- 180 days
- Other (specify)

Please give reasons for your answer.

The season in Scotland is short, typically running from the start of April to the end of September with some extra weeks in October and December for short holiday periods.

Therefore the season is roughly 200 days long so if a property is advertised for the season and actually let for 50% of the season, then a threshold of 100 days for actually letting out a self-catering unit is fair in our view.

### Question 15

If you have answered yes to question 13, what do you think the threshold for the number of days self-catering accommodation must be available to let should be?

More information:

The current threshold is self-catering accommodation must available to let for 140 days in the financial year.

Answer:

- 120 days
- 160 days
- 200 days
- 250 days
- Other (specify)

Please give reasons for your answer.

In Scotland a property should be available for let at least 50% of the year, April to September additionally at the Christmas period and for a short period in October. Therefore 200 days in our view would be a reasonable threshold in the definition of a self-catering unit.

**Question 16**

Do you think councils should have discretion to change the self-catering accommodation 'days actually let' threshold, for their local area?

Answer:

- Yes
- No
- Don't know

Please give reasons for your answer.

Letting thresholds should be determined by the Scottish Government, if discretion is given to local authorities they could end up competing with each other to offer the best conditions to property owners. It could become a bit of a postcode lottery for the owners of these units in respect of whether their self-catering unit is rated on NDR or Council Tax depending on rules that would vary from one Local Authority area to another, this could be confusing for the public.

**Question 17**

If you answered yes to question 16 do you think that councils should have discretion to:

Answer:

- Increase the number of days actually let only
- Decrease the number of days actually let only
- Increase or decrease the number of days actually let

Please specify if you think councils should have discretion to do something else

Please give reasons for your answer

Not applicable

**Question 18**

Do you have any other comments on the non-domestic rates system in respect of self-catering accommodation?

Answer:

Please provide your views

Consideration should be given to making the Small Business Bonus Scheme (SBBS) less generous in NDR for self-catering units. These units normally attract a very low rateable value and are eligible for 100% relief through SBBS and therefore don't make any contribution to local tax in the area. There is a significant difference between a second home potentially paying double Council Tax in the future on a property and the property being on the NDR roll and attracting 100% relief. Limiting the relief to 25% or doing away with it altogether should be considered.

**Question 19**

If you do, or were to, own a second home please tell us what you would do in the event that the applicable rate of council tax and non-domestic rate thresholds both increased?

More information:

The current threshold for defining premises as self-catering holiday accommodation liable for [non-domestic rates](#) is it must be available to let for 140 days or more and actually let for 70 days or more in the same financial year.

A [private residential tenancy](#) is when a registered landlord lets accommodation to an individual/s and it will be their sole or main residence. All tenancies created on or after 1 December 2017 are open-ended, which means a landlord will no longer be able to ask a tenant to leave simply because the fixed term has ended.

Answer:

- The home is already used as a private residential tenancy
- I would continue to use it purely for personal use and pay the higher rate of council tax
- I would continue with split use between self-catering accommodation (below the thresholds to be liable for non-domestic rates) and personal use, and pay council tax
- My second home already has/would have split use between self-catering accommodation (below the non-domestic rates threshold) and personal use. Rather than pay the higher rate of council tax, I would increase the number of days the accommodation is available to let and actually let in order to meet the non-domestic rates thresholds
- My second home already has/would have split use between self-catering accommodation (above the non-domestic rates threshold) and personal use. Rather than revert to paying council tax, I would increase the number of days the accommodation is available to let and actually let in order to meet the higher non-domestic rates thresholds

- My second home is purely for personal use. However, in order to stop paying council tax, I would make it available as self-catering accommodation and let it for the number of days I needed to in order to be liable for non-domestic rates
- I use my second home purely for personal use but I would change its use to a private residential tenancy
- I use my second home as self-catering accommodation (below the non-domestic rates threshold) but I would change its use to a private residential tenancy
- I would seek reclassification as an empty home and pay council tax
- I would sell the second home
- Other (specify)

Please give reasons for your answer.

Not applicable, response is provided on behalf of the local authority.

## Question 20

If you do, or were to, own a second home please tell us what you would do in the event that:

- a) council tax powers remained as they are for second homes (i.e. no provision for councils to charge a premium), but
- b) the 'thresholds' to be classed as self-catering holiday accommodation for Non-domestic rates purposes increased?

### More information:

The current threshold for defining premises as self-catering holiday accommodation liable for [non-domestic rates](#) is it must be available to let for 140 days or more and actually let for 70 days or more in the same financial year.

A [private residential tenancy](#) is when a registered landlord lets accommodation to an individual/s and it will be their sole or main residence. All tenancies created on or after 1 December 2017 are open-ended, which means a landlord will no longer be able to ask a tenant to leave simply because the fixed term has ended.

### Answer:

- The home is already used as a private residential tenancy
- I would continue to use it purely for personal use and pay council tax

- I would continue with split use between self-catering accommodation (below the thresholds to be liable for non-domestic rates) and personal use, and pay council tax
- My second home already has/would have split use between self-catering accommodation (above the non-domestic rates threshold) and personal use. I would increase the number of days the accommodation is available to let and actually let in order to meet the higher non-domestic rates thresholds
- I use my second home as self-catering accommodation (above the current non-domestic rates threshold). If I was not able to meet the new thresholds, I would change its use to a private residential tenancy
- I would seek reclassification as an empty home and pay council tax
- I would sell the second home
- Other (specify)

Please give reasons for your answer:

Not applicable responding on behalf of the local authority

### Question 21

Please tell us how you think changes to council tax and/or non-domestic rates thresholds for self-catering accommodation might affect businesses in your area.

Answer:

Please provide your views

Increase in Council Tax being charged on second homes may lead to the properties being sold or let and turned into primary residences for people to assist with the supply of housing locally to accommodate key workers.  
An increase in applications to move from second homes in Council Tax to self-catering units in NDR may actually reduce the gross local tax chargeable by the local authority. However there may be an increase in tourism if second homeowners are forced to let out their second homes to other tourists to meet the definition of self-catering accommodation in NDR. This more transient tourism model would likely boost the local economy with more people visiting for shorter periods of time tending to eat out.

### Question 22

Please tell us how you think changes to the maximum council tax rate for second and/or empty homes and non-domestic rates thresholds might affect your local area or Scotland as a whole (social, economic, environment, community, cultural, enterprise).

#### More information:

We have prepared a partial Business Regulatory Impact Assessment and undertaken screenings to initially consider other impacts. We would welcome your views and comments to help us expand on these assessments.

#### Answer:

Please provide your views

Argyll and Bute currently has the highest proportion of second homes in Scotland at 6.2% of the overall Council Tax base. This is well above the 0.9% average in Scotland. There is a lack of affordable housing available for local people and a lack of both temporary and permanent accommodation for workers and key workers who may need to reside in the communities to work on specific projects. In addition recent experiences show that people from urban areas are buying houses as second homes at inflated prices effectively taking these properties out of reach of local people. Average earnings of rural populations are lower than householders living in urban areas. Applying increased levels of Council Tax on second homes in our area may incentivise second home owners to sell or let their properties freeing up housing that is available. This may encourage young people to stay in the area to live and work if there is more affordable housing available. If they don't want to sell or let their property then they will at least be paying more in local tax to support the delivery of vital local services.

### Question 23

Please tell us how you think the changes identified might affect island communities.

#### More information:

We have prepared a partial Island Communities Impact Assessment and undertaken screenings to initially consider other impacts. We would welcome your views and comments to help us expand on these assessments.

Answer:

Please provide your views

These problems are particularly concentrated on island communities. Mull, Iona, Coll and Tiree and Islay and Jura all feature in the list of datazones with the highest proportion of second homes in Scotland, with 1 in every 4<sup>th</sup> /5<sup>th</sup> property a second home lived in for 25 days per annum minimum. The local population is ageing and declining and tourism whilst welcome is pushing up house prices making it very difficult for young local people who want to stay, live and work on the islands, to make a start in life there. Charging more Council Tax for second homes on these islands should help to free up some of this housing and bring it back into use for the local community or at the very least give the Council the opportunity to recover more local taxes and use these to further support remote rural and island communities.

#### Question 24

Do you think there are any equality, human rights, or wellbeing impacts in relation to the changes set out in the consultation?

Answer:

- Yes
- No
- Don't know

Please give reasons for your answer.

Typically families with more than one property are wealthier than families with one or no properties so the additional local taxes is aimed at the correct cohort of the population.

Additionally we agree with the Scottish Government research which concludes that it does not consider there to be any equalities issues affecting people with protected characteristics arising from these proposals.

#### Question 25

Is there anything else you would like to tell us in relation to this consultation?

Answer:

Please provide any further comments on the proposals set out in this consultation in the box below.

We strongly believe that local authorities should have the discretion to vary the Council Tax on second homes and long term empty properties particularly local authorities with a low population density.

No additional income should be ring fenced by the Scottish Government for any specific purpose. This should be left to the discretion of the local authority.

## About you

Please tell us which of the following categories best describe you (select all that apply):

- Owner of a Second Home
- Owner of a Long-term Empty Home
- Short-Term Let/Self-Catering accommodation operator
- Council or Assessor
- Organisation e.g. third sector or industry body
- Member of the Public
- Other, please specify

Council

Please tick whichever council areas apply to you (or select all of Scotland)?:

- Aberdeen City
- Aberdeenshire Council
- All of Scotland
- Angus Council
- **X Argyll and Bute Council X**
- City of Edinburgh Council
- Clackmannanshire Council
- Dumfries and Galloway
- Dundee City Council
- East Ayrshire Council
- East Dunbartonshire Council
- East Lothian Council
- East Renfrewshire Council

- Falkirk Council
- Fife Council
- Glasgow City Council
- Highland Council
- Inverclyde Council
- Midlothian Council
- Moray Council
- Na h-Eileanan Siar Council
- North Ayrshire Council
- North Lanarkshire Council
- Orkney Council
- Perth and Kinross Council
- Renfrewshire Council
- Scottish Borders Council
- Shetland Council
- South Ayrshire Council
- South Lanarkshire Council
- Stirling Council
- West Dunbartonshire Council
- West Lothian Council

