

To: Finance, Resources and Customer Services Policy Board

On: 8 June 2023

Report by: Director of Finance and Resources

**Heading: Non-domestic rates/ council tax on second and empty homes:
Consultation**

1. Summary

- 1.1 The Scottish Government and COSLA (on behalf of Local Government) are seeking responses to a consultation on council tax on second and empty homes. It seeks to explore the role of more inclusive and fiscally sustainable local taxation, in the form of council tax and non-domestic rates, as part of the commitment that 'everyone should have a safe, high-quality home that is affordable and meets their needs in the place' (Scottish Government's Housing to 2040 strategy).
- 1.2 The consultation document, link below, recognises that second homes and short-term lettings bring benefits to those who own them and the tourism businesses and local economy that they support. However also that the reasons that homes may be left empty for long periods can be complex.

<https://www.gov.scot/publications/consultation-council-tax-second-empty-homes-thresholds-non-domestic-rates/>
- 1.3 It is also recognised that different kinds of ownership patterns impact on the availability of homes to meet local needs and on community sustainability, and it is stated that a fair balance should be pursued.
- 1.4 The Council supports the consultation principles and plans to submit a full response (attached as appendix 1) This response fully supports the premise of allowing more local flexibility to Councils in the setting of council tax and non-domestic rates for empty, second homes and holiday rental accommodation.

2. Recommendations

2.1 It is recommended that the Board:

- Agree the consultation response and agree the Director of Finance & Resources will submit the response to the Scottish Government in line with the consultation timescales.

3. Consultation Aims and Objective

- 3.1 Important aspects of the Scottish Government's strategy around housing are the focus on ensuring local areas can make the best use of their existing housing stock, committed to providing councils with tools and powers to support them to do so. This includes managing the number of long-term empty homes, short-term lets and second homes.
- 3.2 This consultation specifically seeks views on how local taxation can help achieve this with additional discretionary powers. Nationally the aim is to encourage more residential accommodation to be used as homes for living with local areas deciding how to achieve the right balance in the use of housing to meet local needs and to support thriving communities.

4. Current Position

Second homes and empty homes (unoccupied dwellings) are currently defined in the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013.

4.1 Council Tax – Empty Homes (Unoccupied dwellings)

- 4.1.1 An "unoccupied dwelling" is a dwelling, which is no one's sole or main residence but which is not used as a second home.
- 4.1.2 The current 2013 Regulations allow Councils the discretionary power to remove the empty property discount or set a council tax increase of a maximum 100% on certain properties which have been empty for 1 year or more.
- 4.1.3 On 3 March 2016 the Council approved that, the council tax discount regime for empty and unfurnished properties be changed under discretionary powers providing the mandatory 100% exemption period of 6 months, a 10% discount for the next 6 months, moving to a 100% levy applying after 1 year unless the property is being actively marketed for sale or rent, in which circumstances the 10% discount will apply for a further period of up 12 months after which the 100% levy would apply.

- 4.1.4 The Council has applied the levy to approximately 310 unoccupied properties.
- 4.1.5 The consultation seeks views on whether Councils should have the discretion to charge more than 100% premium on council tax for second homes and long-term empty homes.
- 4.1.6 Views are also sought about the current definitions of second and empty homes, the factors councils should consider when deciding whether to apply council tax premiums and what types of accommodation/ circumstances should be exempt.
- 4.1.7 The Council's responses are supportive of granting this greater flexibility which could be used locally to support its strategic objectives.

4.2 Council Tax – Second Homes

- 4.2.1 A "second home" is a dwelling which is no one's sole or main residence but which is furnished and lived in for at least 25 days during the chargeable 12-month period.
- 4.2.2 The regulations described in 3.1.3 above do not apply to 'second homes', which are currently entitled to a discount which authorities may set between 10% and 50% or they may apply no discount. From April 2014 this was set at 10% for Renfrewshire.
- 4.2.3 Renfrewshire currently has 150 properties classified as second homes
- 4.2.4 The consultation seeks views on whether Councils should have the discretionary power to charge up to 100% premium (double the full rate) on council tax for second homes as well as the factors which should be considered when setting such rates.
- 4.2.5 The Council's response agrees with the range of consideration factors for councils suggested by the consultation paper. We are also supportive of granting this greater flexibility which could be used locally to maximise local taxation revenue as well as supporting needs, where appropriate for making more affordable housing available.

4.3 Non-Domestic Rates – Self- Catering accommodation

- 4.3.1 Self-catering accommodation will be liable for non-domestic rates if the premises is:
 - a) not the sole or main residence of any person; and
 - b) being made available for letting on a commercial basis and with a view to the making of profit, for 140 days or more in the financial year, and in practice been let in the financial year for a total of 70 days.

If the self-catering accommodation does not meet the above criteria and thresholds, it is liable for council tax instead.

B&Bs and guest houses may be liable for non-domestic rates if their operation has capacity to cater for more than 6 people at any one time, regardless of how many days the premises or rooms are available or actually let.

4.3.2 The consultation seeks views on whether the current non-domestic rates thresholds for self-catering accommodation should change, and/or if councils should have discretion to set them.

4.3.3 The Council's response supports the view that thresholds should change to minimise the risk of property statuses being changed with the purpose of avoiding council tax. It also supports local flexibility, where practical in setting the thresholds.

Implications of the Report

1. **Financial** - None – consultation response only no policy changes.
2. **HR & Organisational Development** – None.
3. **Community/Council Planning** – **None** consultation response only no policy changes.
4. **Legal** – None.
5. **Property/Assets** – None.
6. **Information Technology** – None.
7. **Equality & Human Rights** - The recommendations contained within this report in relation to performance updates has been considered in relation to its impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for consideration of performance only.
8. **Health & Safety** – None.
9. **Procurement** – None.
10. **Risk** – None.
11. **Privacy Impact** – None.

12. **Cosla Policy Position** – None.

13. **Climate Risk** – None.

List of Background Papers

None.

Author: Emma Shields, Strategic Service Delivery Manager

Respondent Information Form

Please Note this form **must** be completed and returned with your response.

To find out how we handle your personal data, please see our privacy policy:

<https://www.gov.scot/privacy/>

Are you responding as an individual or an organisation?

- ☐ Individual
- ☒ Organisation

Full name or organisation's name

Renfrewshire Council

Phone number

Address

Postcode

Email Address

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

- ☐ Publish response with name
- ☐ Publish response only (without name)
- ☐ Do not publish response

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.

Yes, it is still appropriate to have the category of a second home and the occupancy duration seems reasonable.

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.

Yes, reasonable to have both categories with a discount, due to the limitation of use in the case of purpose-built accommodation and the essential nature of requiring to live at a specific location for job purposes.

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.

Yes, this would be income generating, a higher level of permanent residents will bring a wide range of benefits to the local community. Locally set policies could encourage owners, where it is possible, to bring homes predominantly empty into use as potentially affordable homes.

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)

Premium rate should be determined by individual local authorities based on market conditions and economic tolerance.

Please give reasons for your answer.

See above

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 above would apply, one potential further reason could be wider economic conditions.

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

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.

Yes the premium should be determined locally by individual local authorities based on market conditions and economic tolerance.

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%

No limit

☒ Other (specify)

Please give reasons for your answer.

See reasons above

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.

Yes this a flexibility available to individual local authorities to avoid a cliff edge effect impact on individuals.

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%.	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 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:

Exemption	Period of Exemption
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
Reposessed 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.

No additional suggestions.

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.

No additional suggestions

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)

N/A

Please give reasons for your answer.

N/A

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.

Yes this should be increased to actually let for at least 120 days, which would equate to 1/3 of the year, case can then be made that the property is contributing to the local economy. It would lessen the risk of owners reclassifying property to avoid Council Tax.

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)

120

Please give reasons for your answer.

See above

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)

250 days

Please give reasons for your answer.

This would equate for the period March to October, which seems reasonable if an owner is designating a property as a holiday let it should be available as such for most of the year.

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.

Potentially yes due to the wide-ranging holiday seasons across the country, where rural areas occupancy would be heavily weighted to summer months. However this would have implications for the role the assessor and this would need to be fully considered in terms of practicality

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

Varying needs/scenarios of different Local Authority areas.

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

N/A

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.

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)

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Please give reasons for your answer:

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

Due the volume of these type of properties this is likely to have a negligible impact overall.

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

Potential changes locally will be negligible, Scotland wide impacts from a social point of view could be very positive if the intention to bring affordable homes into use and eliminate empty properties is achieved. Local authorities would need to consider all impacts including unintentional consequences before setting higher rates.

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

N/A

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.

These would be more obviously identifiable at a local level and would need to form part of any local authority's considerations when decided to change rates.

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.

N/A

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
- Argyll and Bute Council
- 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

Renfrewshire Council.