Local Government Finance (Unoccupied Properties etc.)
(Scotland) Bill

Groupings of Amendments for Stage 3

This document provides procedural information which will assist in preparing for and following proceedings on the above Bill. The information provided is as follows:

- the list of groupings (that is, the order in which amendments will be debated). Any procedural points relevant to each group are noted;
- the text of amendments to be debated during Stage 3 consideration, set out in the order in which they will be debated. **THIS LIST DOES NOT REPLACE THE MARSHALLED LIST, WHICH SETS OUT THE AMENDMENTS IN THE ORDER IN WHICH THEY WILL BE DISPOSED OF.**

Groupings of amendments

**Note:** The time limits indicated are those set out in the timetabling motion to be considered by the Parliament before the Stage 3 proceedings begin. If that motion is agreed to, debate on the groups above each line must be concluded by the time indicated, although the amendments in those groups may still be moved formally and disposed of later in the proceedings.

**Group 1: Restriction on circumstances in which higher non-domestic rates (and council tax) for unoccupied properties permitted**
8, 9, 10, 15, 17

**Group 2: Non-domestic rates payable in respect of new build and refurbished properties prior to occupation**
11, 12

Debate to end no later than 30 minutes after proceedings begin

**Group 3: Power to increase non-domestic rates for unoccupied properties: consultation and procedure**
3, 4, 5

**Group 4: Introduction of power to increase non-domestic rates for unoccupied properties etc.**
1, 13

Debate to end no later than 1 hour 5 minutes after proceedings begin
Group 5: Minimum state of repair below which non-domestic rates and council tax not payable
14, 18

Group 6: Restriction on level of increase in council tax permitted for unoccupied properties
6, 7

Debate to end no later than 1 hour 30 minutes after proceedings begin

Group 7: Treatment of unoccupied social housing for council tax purposes
16, 19

Group 8: Abolition of housing support grant: provision of transitional assistance
2

Debate to end no later than 1 hour 50 minutes after proceedings begin
Amendments in debating order

**Group 1: Restriction on circumstances in which higher non-domestic rates (and council tax) for unoccupied properties permitted**

**Margaret Mitchell**

8  In section 1, page 1, line 13, at end insert—

<( ) In section 24, after subsection (3), insert—

“(3A) The Scottish Ministers may not exercise their power under subsection (3) to prescribe a percentage above 50% except in relation to lands and heritages which have been wilfully left unoccupied for a period exceeding 7 years.

(3B) Where, by virtue of subsections (3) and (3A), a percentage above 50% has been prescribed, lands and heritages which have been unoccupied for a period exceeding 7 years are to be treated as having been wilfully left unoccupied for that period unless the person entitled to possession of the lands and heritages provides evidence that satisfies the local authority within whose area the lands and heritages are situated that the lands and heritages have not been wilfully left unoccupied for that period.

(3C) Evidence provided under subsection (3B) may include information about (for example)—

(a) how often the lands and heritages have been offered for sale or let;
(b) the price (or prices) at which the lands and heritages have been so offered;
(c) how often offers to buy or let the lands and heritages have been made and the reasons why such offers have not resulted in the lands and heritages being occupied;
(d) the state of repair of the lands and heritages; and
(e) any other steps taken by the person entitled to possession of the lands and heritages to encourage occupation of the lands and heritages.”.>

**Margaret Mitchell**

9  In section 1, page 1, line 13, at end insert—

<( ) In section 24, after subsection (3), insert—

“(3A) The Scottish Ministers may not exercise their power under subsection (3) to prescribe a percentage above 50% in relation to lands and heritages which are a unit—

(a) within a building or development where all of the units are owned or managed by the same person, and
(b) in relation to which that person is the person liable to pay any rates due in respect of the unit during the period when it is unoccupied.”.>

**Gavin Brown**

10 In section 1, page 1, line 13, at end insert—

<( ) In section 24, after subsection (3), insert—
“(3A) The Scottish Ministers may not exercise their power under subsection (3) to prescribe a percentage above 50% in relation to lands and heritages which have been unoccupied for less than 15 months and which the person entitled to occupation of the lands and heritages can show are being actively marketed for sale or let.”.

Margaret Mitchell

In section 2, page 2, line 14, at end insert—

<( ) After subsection (1) insert—

“(1ZA) The Scottish Ministers may not exercise their power under subsection (1) to increase the amount of council tax payable in respect of a chargeable dwelling and any day above the amount that would be payable if, on that day, there was a resident of the dwelling except in relation to dwellings which have been wilfully left unoccupied for a period exceeding 7 years.”.

Margaret Mitchell

In section 2, page 2, line 30, at end insert—

<( ) After subsection (4) insert—

“(4A) A power conferred under subsection (2)(b)(ii) may not permit local authorities to modify regulations under this section so as to increase the amount of council tax payable in respect of a chargeable dwelling and any day above the amount that would be payable if, on that day, there was a resident of the dwelling except in relation to dwellings which have been wilfully left unoccupied for a period exceeding 7 years.

(4B) Subsection (4C) applies where, by virtue of subsection (1) and either subsection (1ZA) or (2)(b)(ii) (read with subsection (4A)), the council tax payable in respect of a chargeable dwelling in an area and any day is permitted to be higher than the amount that would be payable if, on that day, there was a resident of the dwelling.

(4C) A chargeable dwelling that has been unoccupied for a period exceeding 7 years is to be treated as having been wilfully left unoccupied for that period unless the person who is liable to pay council tax in respect of the dwelling provides evidence that satisfies the local authority in whose area the dwelling is situated that the dwelling has not been wilfully left unoccupied for that period.

(4D) Evidence provided under subsection (4C) may include information about (for example)—

(a) how often the dwelling has been offered for sale or let;
(b) the price (or prices) at which the dwelling has been so offered;
(c) how often offers to buy or let the dwelling have been made and the reasons why such offers have not resulted in the dwelling being occupied;
(d) the state of repair of the dwelling; and
(e) any other steps taken by the owner of the dwelling to encourage occupation of the lands and heritages.”.
Group 2: Non-domestic rates payable in respect of new build and refurbished properties prior to occupation

Margaret Mitchell

11 In section 1, page 1, line 13, at end insert—

<(  ) In section 24, after subsection (4), insert—

“(4A) Any—

(a) newly erected or constructed building,

(b) building that has been rendered temporarily unsuitable for occupation due to being improved by the person entitled to possession of the building,

(c) part of a building mentioned in paragraph (a) or (b), which would, but for this subsection, fall within a class of lands and heritages prescribed under subsection (2) is to be treated as not falling within that class unless the building (or part) has been occupied at some point since its erection, construction or improvement.”.

Margaret Mitchell

12 In section 1, page 2, line 5, at end insert—

<(  ) Schedule 3 (rating of unoccupied property) is repealed.>

Group 3: Power to increase non-domestic rates for unoccupied properties: consultation and procedure

John Pentland

3 In section 1, page 1, line 13, at end insert—

<(  ) In section 24—

(a) in subsection (5), at the beginning insert “Subject to subsection (6),”,

(b) after subsection (5), insert—

“(6) The first regulations made under subsection (3) are subject to the affirmative procedure.”.

John Pentland

4* In section 1, page 1, line 22, at end insert—

<(  ) In section 24A—

(a) in subsection (6), at the beginning insert “Subject to subsection (6A),”,

(b) after subsection (6), insert—

“(6A) The first regulations made under subsection (4)(b)(ii) are subject to the affirmative procedure.”.
In section 1, page 1, line 22, at end insert—

<(  ) After section 24A insert—

“24AA Consultation on certain regulations

Before making the first regulations under each of section 24(3) or 24A(4)(b), the Scottish Ministers must—

(a) consult—

(i) such persons as appear to them to be representative of the interests of persons likely to be affected by the proposed regulations about the likely impact on those interests of the proposed regulations being made, and

(ii) such other persons (if any) as they consider appropriate, and

(b) lay before the Scottish Parliament a report summarising the outcome of that consultation.”.

Group 4: Introduction of power to increase non-domestic rates for unoccupied properties etc.

Jim Hume
Supported by: Margaret Mitchell

Leave out section 1

Gavin Brown

After section 1, insert—

<Section 1(2) and (3): duration of effect and report on impact of changes

(1) The changes made to the 1966 Act by section 1(2) and (3) expire on 31 March 2016, unless an order is made under subsection (3).

(2) On the expiry of the changes mentioned in subsection (1)—

(a) sections 24(3) and 24A(4) of the 1966 Act have effect as they had effect on the day before the Bill for this Act received Royal Assent, subject to any changes to those sections made by order under subsection (4), and

(b) any regulations implementing any rate change are to be treated as revoked.

(3) The Scottish Ministers may by order, after 31 March 2015 and no later than 31 January 2016, provide that the changes mentioned in subsection (1) are to continue in effect despite that subsection.

(4) The Scottish Ministers may by order make such provision (including provision modifying any enactment) as may be necessary or expedient in consequence of the expiry, by virtue of subsection (1), of the changes mentioned in that subsection.
(5) An order under subsection (4) may include provision conferring power on the Scottish Ministers to set the percentage of rates payable in respect of lands and heritages which fall within a class prescribed in regulations under section 24(2) or 24A(4) of the 1966 Act at a level lower than 50% of the amount that would be payable if the lands and heritages were occupied.

(6) An order under subsection (3) or (4) is subject to the affirmative procedure.

(7) The Scottish Ministers must prepare a report on the effect that any rate change implemented since the Bill for this Act received Royal Assent has had in the year beginning—

(a) 1 April 2013, and
(b) 1 April 2014.

(8) A report prepared under subsection (7) must, in particular, contain—

(a) information on—

(i) the number of unoccupied lands and heritages—

(A) brought back into use,

(B) demolished or rendered unsuitable for occupation,

during the year to which the report relates,

(ii) the proportion of non-domestic rates payable in respect of unoccupied lands and heritages which were collected during that year, and

(iii) the number of businesses which ceased to trade during that year, and

(b) an assessment of—

(i) the contribution that the rate change being reported on made to each of the things mentioned in paragraph (a), and

(ii) the overall economic impact of any such change.

(9) In preparing a report under subsection (7), the Scottish Ministers must consult—

(a) such persons as appear to them to be representative of the interests of persons affected by any rate change, and

(b) such other persons (if any) as they consider appropriate.

(10) The Scottish Ministers must—

(a) as soon as practicable after the end of the year to which a report under subsection (7) relates, lay the report before the Scottish Parliament, and

(b) as soon as practicable after the report is so laid, publish the report in such manner as they consider appropriate.

(11) In this section—

“the 1966 Act” means the Local Government (Scotland) Act 1966 (c.51),

“rate change” means a change in the percentage of rates payable in respect of lands and heritages which are unoccupied (or partly unoccupied for a short time) made by virtue of sections 24(3) or (as the case may be) 24A(4) of the 1966 Act (as amended by section 1(2) and (3)).>
**Group 5: Minimum state of repair below which non-domestic rates and council tax not payable**

Margaret Mitchell

14 After section 1, insert—

<Inclusion of unoccupied properties in valuation roll

In section 3 of the Local Government (Scotland) Act 1975 (c.30) (provisions supplementary to sections on valuation roll), before subsection (1), insert—

“(A1) The Scottish Ministers must by regulations prescribe a minimum state of repair that unoccupied lands and heritages must be in in order to be included in the valuation roll.

(A2) Regulations under subsection (A1) are subject to the negative procedure.”.>

Margaret Mitchell

18 In section 3, page 2, line 36, at end insert—

<( ) In section 72 (dwellings chargeable to council tax), after subsection (5), insert—

“(5A) The Scottish Ministers must by regulations prescribe a minimum state of repair that an unoccupied property previously used as a dwelling must be in in order to fall within the definition of “dwelling” in subsection (2).”.

**Group 6: Restriction on level of increase in council tax permitted for unoccupied properties**

Anne McTaggart

6 In section 2, page 2, line 17, after <than> insert <half of>

Anne McTaggart

7 In section 2, page 2, line 27, after <than> insert <half of>

**Group 7: Treatment of unoccupied social housing for council tax purposes**

Margaret Mitchell

16 In section 2, page 2, line 24, at end insert—

<( ) After subsection (2) insert—

“(2A) Regulations under subsection (1) may not provide (or allow provision to be made by local authorities) for unoccupied dwellings owned by a local authority or a registered social landlord to be treated more favourably than other unoccupied dwellings solely on the ground of that ownership.”.

Margaret Mitchell

19 In section 3, page 2, line 36, at end insert—

<( ) In section 72 (dwellings chargeable to council tax), after subsection (7), insert—
“(7A) Regulations under subsection (6) may not provide for unoccupied dwellings owned by a local authority or registered social landlord to be treated differently from other unoccupied dwellings solely on the ground of that ownership (except where dwellings are being kept unoccupied with a view to them being demolished within a reasonable period of time).”.

**Group 8: Abolition of housing support grant: provision of transitional assistance**

Tavish Scott

2. After section 4, insert—

<Transitional assistance for certain local authorities

(1) The Scottish Ministers must, no later than 31 March 2013, make arrangements for the provision, on a decreasing basis over the three years beginning 1 April 2013, of financial assistance to mitigate the effect on each affected authority of the abolition of housing support grants.

(2) The amount of assistance to be provided to an affected authority under subsection (1) must be agreed between the Scottish Ministers and the affected authority.

(3) In this section, “affected authority” means a local authority which was in receipt of a housing support grant in the year beginning 1 April 2012.”