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Ariane Burgess MSP
Convener
Local Government, Housing and Planning
Committee

By e-mail

12 September 2025

Dear Convener,

PRIVATELY OWNED EMPTY HOMES

I write to provide an update on action taken following publication in 2023 of an independent report we commissioned on long-term empty homes: *Bringing empty homes back into use: an audit of privately owned empty homes in Scotland* (<https://www.gov.scot/publications/bringing-empty-homes-back-use-audit-privately-owned-empty-homes-scotland/>).

I am pleased to advise that this work builds on actions already completed in fulfilment of our Housing 2040 commitments to:

- give councils the powers they need to regulate and charge owners for homes lying empty and ensure they have the mechanisms to bring them back into productive use,
- work with local authorities to audit empty homes and determine those that should be brought back into use,
- support the work of the Scottish Empty Homes Partnership.

Further information is included in the attached annex, which updates the table provided by the former Minister for Housing in September 2023.

Our Programme for Government published earlier this year contained two commitments related to privately owned empty homes. Firstly, to utilise £2 million through the Scottish Empty Homes Partnership in 2025-26 to support local authorities to evolve small reactive services dealing with neighbourhood complaints to services that proactively target empty homes to ease local housing pressures. Information on this is contained in the annex. The second commitment was to remove the legal constraint limiting the maximum council tax premium local authorities may apply to second and long-term empty homes. This is underway as part of the Housing (Scotland) Bill.

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The Scottish Empty Homes Annual Impact Report published on 2 September 2025 shows interventions are continuing to make inroads: 2,066 long-term empty homes were brought back into use in 2024-25 (this is 10% more than 2023-24, previously the highest year to date, and brings the total since 2010 to nearly 13,000 homes), and 25 local authorities have published or are developing empty homes strategies (14 more than 2023-24).

Given the need to increase housing stock, however, we acknowledge that we must continue to focus on reducing numbers of privately owned empty homes, as part of wider work to increase housing supply. I anticipate the expansion of capacity in 2025-26 will create the conditions to bring even more empty homes back into use in the years ahead: by delivering additional empty homes officers, expanding the capacity of the Scottish Empty Homes Partnership and championing innovative projects that have the potential to scale and spread across Scotland.

I hope this information is helpful to the Committee.

Yours sincerely,

MÀIRI MCALLAN

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Progress against Indigo House audit recommendations

Theme	No.	Recommendation	SG Response	Action(s)	Progress
Council Tax	1	The definition of long-term empty homes should be revised to over 12 months for the purposes of public policy and resource allocation, to reflect the reality of housing market and housing improvement systems, which should enable better targeting of empty homes intervention resources.	Accept	We will update the Local Housing Strategy guidance next year to encourage councils to use their resources to target homes empty for longer than 12 months.	Updates to the Local Housing Strategy guidance are being finalised and will be published later this year.
	2	Scottish councils should ensure that their council tax systems enable the clear definition and reporting of long-term empty homes, clearly distinguishing between those that are 6-12 months empty and those that are over 12 months empty so that action can be prioritised according to as accurate data as possible.	Accept	We are working with councils to improve the quality of empty homes data provided to the Scottish Government for statistical publications. This includes addressing known issues and exploring the collection of additional data that could help evaluate the effectiveness of interventions such as using council tax premiums to disincentivise homes being left empty.	The empty homes accredited statistics ¹ published in December 2024, which reports data from council tax registers, saw notable adjustments by several authorities to ensure only the correct properties were counted. In the case of Edinburgh Council, for example, this reduced the number of homes empty over six months from 7,200 in 2023 to 3,093 in 2024.
	3	a) The Scottish Government should review their council tax legislation to ensure the council tax premium works as an incentive to bring homes back into use and does not act as a barrier, in particular considering potential financial hardship caused, and the creation of additional financial barriers to bring homes back into use.	Agree in principle	We are committed to a fairer, more inclusive and fiscally sustainable form of local taxation. The Joint Working Group on Sources of Local Government Funding and Council Tax Reform (co-chaired by Scottish Ministers and COSLA,) is considering proposals to make the Council Tax system fairer.	We brought forward an amendment to regulations, supported by Parliament, that since April 2024 has enabled new owners of long-term privately owned empty homes (who are undertaking active repairs and renovations) to benefit from a six-month grace period from the Council Tax Premium.

¹ [Accredited statistics on the numbers of empty homes in Scotland - 2024](#)

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		b) Council tax premiums should only be applied to long-term empty homeowners from the point at which they own the property (not carried over from designations of the property when there were previous owners). This will give new owners more time necessary to organise permissions and works etc. c) The council tax guidance for councils should be refreshed.		The Group endorsed the recent Consultation on the Council Tax Treatment of Second and Long-term Homes, which closed on 11 July 2023. Scottish Ministers will consider these audit recommendations with COSLA, through the Joint Working Group, alongside the analysis from the consultation.	At the same time, we refreshed our guidance for local authorities to indicate they may use their discretion to extend this period and clarify how they may use discretion to avoid causing financial hardship.
	4	All stakeholders should be made aware of the considerable limitations of the Council Tax Register in quantifying and monitoring the scale of empty homes in Scotland. A revised system for monitoring the number of empty homes will take considerable time and resource to develop, and it is recommended the focus should be on getting empty homes back into use rather creating a new empty home monitoring system. Instead, the SEHP support role in bespoke data analysis will be increasingly important and should be resourced accordingly by the Scottish Government.	Accept	We have funded a new data analyst post within the Scottish Empty Homes Partnership (SEHP) to work with councils on data analysis.	Since May 2023, the Scottish Government grant to SEHP includes funding for a data analyst post. SEHP uses a range of publicly available datasets, alongside additional data provided by LAs, to support LAs with the development of strategic plans to target homes for acquisition and/ or support to come back into use.

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SEHP/ EHOs	5	SEHP should support councils in a Scotland-wide, refreshed, proactive awareness raising campaign about the availability of EHOs and their role, so that empty homeowners know where to go to access information and advice and what help is available. This could coincide with a national relaunch of an empty homes loan scheme (see below), with the awareness campaign and loan scheme being funded by Scottish Government.	Accept	We will work with the Scottish Empty Homes Partnership and the network of EHOs to help raise awareness amongst private owners. A refreshed social media campaign is already underway.	SEHP is aiming to launch a national match-maker portal in October 2025 that will connect empty homeowners looking to sell or rent their property with developers and community organisations interested in purchasing an empty home. This is an expansion of a successful concept already offered by a few local authorities. SEHP is finalising the promotional package to highlight this and other services available, which is expected to include media slots later this year.
	6	The Scottish Government should revise the Local Housing Strategy guidance to emphasise the value of bringing empty homes back into use, and to reflect the fact that the most effective means of bringing properties back into use is through an EHO being employed to prioritise empty homes action.	Accept	See action 1 above.	See action 1 above.
	7	The Scottish Government and councils should commit more resources to empty homes work, and specifically EHO resource which represents the best value for money intervention. - For Scottish Government the best value intervention is by providing more funds for councils for more EHO resource through SEHP. - For councils they should commit more funds generated through council tax, specifically for empty homes work. The Scottish Government/SEHP and councils should jointly consider where the priority for	Agree in principle	We recognise the vital role of empty homes officers and the local service they provide. That is why we continue to fund the Scottish Empty Homes Partnership to support local authorities, and their delivery partners, to take a more strategic approach to returning homes to active use. The Partnership's Strategic Empty Homes Framework was co-produced with local authorities as a step-by-step guide to developing a strategy document that identifies priorities for action, opportunities for partnership	In 2025-26, £750,000 (out of the £2 million grant to SEHP) is earmarked to fund more local authority empty homes officers (on a match-funding basis). This is expected to fund up to 18 additional posts across authorities that have been targeted in line with numbers of empty homes, current capacity and wider housing need. This is helping local authorities to evolve from small reactive services dealing with neighbourhood complaints to strategic services proactively targeting empty homes to ease housing pressures.

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		action should be placed in Scotland, according to the prevalence of empty homes and wider housing needs. Where the needs are greatest, then funding should be used to fund at least one full time equivalent EHO in the relevant local authority areas and for a suitable timescale to ensure an agreed amount of empty homes are brought back into use.		working, interventions and making the case for resources. As a next step the Partnership will co-produce a maturity matrix as a self-assessment tool to help local authorities monitor implementation and progress.	11 local authorities have so far agreed to employ an additional empty homes officer, with five more under consideration. In respect of the 11 local authorities taking on another EHO, this will increase the average EHO capacity from 0.7 FTE to 1.6 FTE, including establishing two new empty homes services. If all 16 local authorities employ more EHOs this shifts the landscape from: <table><tr><td></td><td>Before appts</td><td>After appts</td></tr><tr><td>Without a service/ officer</td><td>5 (16%)</td><td>1 (3%)</td></tr><tr><td>1 EHO or less</td><td>17 (53%)</td><td>11 (34%)</td></tr><tr><td>Between 1-2 EHOs</td><td>0</td><td>3 (9%)</td></tr><tr><td>2 EHOs or more</td><td>10 (31%)</td><td>18 (57%)</td></tr></table> The increased capacity means 25 out of 32 local authorities have published, or are now developing, dedicated strategies using this guide (compared to 11 in 2024).		Before appts	After appts	Without a service/ officer	5 (16%)	1 (3%)	1 EHO or less	17 (53%)	11 (34%)	Between 1-2 EHOs	0	3 (9%)	2 EHOs or more	10 (31%)	18 (57%)
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Enforcement	8	The Scottish Government has committed to reform and modernise compulsory purchase legislation in Scotland to make the system fairer, clearer and faster for all parties. As a first step it will appoint an expert advisory panel in 2023-24 to help inform the development of options for reform. The Scottish Government should also consider the merits of enforced sales and rental orders. Implementation of any revised or new powers could include the provision of a centralised and specialised resource (including legal advice) to assist councils to use these powers effectively.	Accept	As outlined in the Programme for Government we will: • progress work to reform and modernise Compulsory Purchase Orders, starting with the appointment of an expert advisory group in 2023-24, and implement new infrastructure levy regulations by spring 2026; and • continue to consider the justification for, and practical operation of, Compulsory Sales Orders.	The Scottish Government is taking forward a comprehensive programme of work to reform and modernise the compulsory purchase system. The programme began in earnest in Spring 2024 following the establishment of the Practitioner Advisory Group (PAG). We have been working with the PAG and engaging with stakeholders to help build our evidence base and we will consult on proposals for compulsory purchase reform in September 2025, which includes questions about the merits of introducing compulsory sales and leasing orders. In addition, part of the £2 million grant to SEHP in 2025-26 is funding a new centralised Empty Homes CPO Hub to assist local authorities to use existing CPO powers more effectively, providing a specialist casework support service for local authorities and bespoke training/ tools. This is a joint exercise by Aberdeenshire Council and the Local Authority Lawyers and Administrators in Scotland (SOLAR).
Funding	9	The Scottish Government should introduce a revised empty homes loan scheme. This should incorporate the lessons from the previous scheme and ensure consistent promotion and implementation across Scotland. There should be a centralised implementation team with expertise in loan administration, and knowledge of the empty homes and the local authority landscape.	Agree in principle	We will undertake a scoping exercise which considers the availability of existing funding mechanisms, gaps in provision and the learning from previous schemes to help inform the development of a range of potential options for a new scheme.	This work is underway. We are additionally considering the loan/grant schemes that local authorities have launched since the audit to understand how these have contributed to returning more empty homes back into use.

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	10	The Scottish Government should review all energy efficiency funding schemes to include eligibility of empty homes where they are currently excluded as uninhabited.	Note	See action 9 above.	See action 9 above.
	11	The use of innovative and community-based solutions, including those that encourage learning and skills through the process of bringing empty homes back into use should continue to be supported, where these encompass the value for money conclusions outlined in this report. These are the provision of information, advice and navigation of systems, and the use of recyclable loans over grant for individual ownership/private rent, but with grant provided for social rent providing good value in the long term for the public purse.	Note	We will work with Scottish Empty Homes Partnership to promote the use of existing funding options (including the use of council tax revenue) to bring more empty homes back into use, share learning amongst partners from our demonstration projects, identify new opportunities for collaborative working, and share best practice across the network of empty homes officers.	Since the publication of the audit report we have expanded our investment, through the Scottish Empty Homes Partnership, in innovative and community-based solutions, including one community regeneration project in Dundee which places an emphasis on local people gaining skills. More information about this project is available here: https://www.the-cii.org/strong-foundations-scotland/. In 2025-26, through the Scottish Empty Homes Partnership, we are investing a further £700,000 in innovative local and national projects that will provide tools to enable other local authorities to adopt approaches in their areas. As a result of a £550,000 investment, the Scottish Empty Homes Partnership continues to have the resource to support homeowners, neighbours, and property developers through its advice service as well as supporting a newly expanded network of EHOs to build and share knowledge of best practice.

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Housing to 2040 – Progress report on actions against commitments on privately owned empty homes

Commitment	Date	Progress
Work with local authorities to audit empty homes and determine those that should be brought back into use and support the work of the Empty Homes Partnership and continue to roll out the approach across Scotland.	March 2019	An independent audit of long-term empty homes policy and interventions in Scotland was published on 19 September 2023. The Scottish Government accepted all 11 of the report's recommendations, with all complete and one underway. We have funded SEHP since 2010. Funding for 2025-26 and 2026-27 (subject to budget approval) it is part of a fairer multi-year funding pilot.
Give councils the powers they need to regulate and charge owners appropriately for homes lying empty and ensure they have the mechanisms to bring them back into productive use	March 2019	Following consultation in 2023, we amended regulations and from April 2024 new owners purchasing empty homes now benefit from a grace period of six months without an additional council tax premium while they are undertaking repairs and renovations. We are also legislating to remove the legislative constraint on the level of council tax premium that can be applied to second and long-term empty homes (see Programme for Government commitment below).
Create a support package for homeowners in trouble to help them stay in their home if that is right for them and to prevent homes falling into disrepair or becoming empty in the first place.	March 2019	The Scottish Government's Homeowner Support Fund has two schemes available to help homeowners who are facing eviction; one scheme allows a Registered Social Landlord to purchase the property and the owners remain there as tenants, and one scheme involves the Scottish Government purchasing a stake up to 30% to reduce the mortgage payments. Homeowners have up to 10 years to buy back the government's share under the Shared Equity scheme. Additionally, SEHP's advice service can help homeowners to manage and finance repairs.

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