

# **Correspondence from Aberdeen City Council regarding Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026, 23 February 2026**

Further to the Committee's request for information on the above subject.

The Committee was specifically seeking details of the number of long term empty and second homes are in our local authority area. The details for Aberdeen City are as follow:

- Total No. of cases for Long Term Empty: 4,545
- Total No. of cases for Long Term Empty Premium: 2,275
- Total No. of cases for Second Homes: 2
- Total No. of cases for Second Home Premium: 383

My apologies for the late provision of this information.