

# **Correspondence from Aberdeenshire Council regarding Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026, 16 February 2026**

Dear Ms Burgess

## **Subject: Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026 [draft]**

Aberdeenshire Council is supportive of the removal of the national cap on council tax premiums and welcomes the increased local discretion this provides to apply higher premiums where appropriate. The Council considers that this enhanced flexibility will strengthen the effectiveness of council tax policy as a lever to address both long-term empty homes and second homes, while allowing decisions to reflect local circumstances.

It is proposed that the Council agree an increase in council tax premiums as part of its budget-setting process, subject to consideration and approval by Council. In taking this forward, the Council is deliberately allowing time to consider the potential impacts across Aberdeenshire's diverse communities and to ensure that appropriate discretion and mitigations are built into the policy.

While the Council recognises the uplift in the national cap from 1 April 2026, it does not intend to apply any increased premium from that date. Subject to Council approval, targeted engagement with those liable for council tax on long-term empty properties and second homes, and a revision of the Council's existing policy framework, the Council proposes that any revised premium would take effect from 1 September 2026, with no backdating to 1 April 2026. The Council notes that a full public consultation on the policy framework has already been undertaken by the Scottish Government.

The Council recognises that long-term empty homes and second homes arise for a variety of reasons, particularly within a large and predominantly rural authority such as Aberdeenshire, where property use may be influenced by market fragility, rural location, seasonal factors, or other circumstances beyond an owner's immediate control. The review of the current policy will therefore include consideration of the deferral of the council tax premium for long-term empty properties and second homes in certain cases, to ensure that any increase in premiums is proportionate, targeted, and responsive to local circumstances.

This approach is intended to ensure that higher premiums support the desired behavioural change of bringing properties back into productive use, while avoiding unintended consequences for households and communities where a more nuanced application of local discretion is required. Based on current council tax records, Aberdeenshire Council has 1,708 long-term empty properties and 1,147 second homes within the local authority area. These properties are spread across all council tax bands, reflecting the diversity of the local housing stock.

Yours sincerely

Mary Beattie  
Head of Finance