

Correspondence from Inverclyde Council regarding the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026 [draft], 11 February 2026 (via email)

FAO Ariane Burgess MSP

Convener of the Local Government, Housing and Planning Committee

Dear Ms Burgess,

Thank you for your letter of 6th February 2026.

We welcome the extension of powers to allow local authorities to determine the most appropriate premiums to be applied in their individual circumstances.

While the impact of second home ownership within Inverclyde is limited, long term empty properties are a more significant issue locally and the ability to influence owners' behaviour through the variation of the council tax premium will be considered in terms of our Local Housing Strategy.

There are currently 341 long term empty homes and 72 second homes within Inverclyde.

Regards,

Stuart W. Jamieson
Chief Executive
Inverclyde Council