

Written submissions from local authorities on the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026

East Dunbartonshire Council, 12 February 2026

In answer to your specific question, East Dunbartonshire currently have 63 Second Homes with 100% premium and 203 Long Term Empty.

South Ayrshire Council, 13 February 2026

Thank you for your letter of 6 Feb 2026 regarding the Council Tax (Variation for Unoccupied Dwellings) Amendment Regulations 2026 which has been forwarded to me by the Chief Executive for response.

We welcome the greater flexibility that the regulations provide to local authorities in setting Council Tax premiums for second homes and long-term empty homes. South Ayrshire Council currently applies 100% premium (or levy) to Second Homes & Long-Term Empty properties (with some discretion), in accordance with the existing regulations and our current policy.

Whilst I note this amendment now gives local authorities greater discretion over the Council Tax levied on unoccupied dwellings, with the potential to generate additional income, and which may allow a flexible response to local housing pressures I note that collection rates for properties subject to the levy have generally been below standard collection rates so any decision to increase the premium rate could potentially adversely impact Council Tax collections.

As requested I can advise that there are currently 938 Long Term Empty properties (over 6 months) of which 471 are subject to the 100% levy & 430 Second Homes which are also subject to the levy.

I trust this information is of assistance to you.

Glasgow City Council, 16 February 2026

I refer to your e-mail of 6 February 2026 to Susanne Millar requesting views on the draft regulations to which I have been asked to respond.

On behalf of Glasgow City Council I can confirm that we welcome the regulations and the flexibility that this provides to determine an appropriate level of premium for long term empty and second homes within our boundary. I can confirm that our records show that currently we have 1,986 long term empty and 475 second homes.

South Lanarkshire Council, 16 February 2026

I write in response to your letter of 6 February 2026 to the Chief Executive, Mr Manning.

The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026 draft regulations were as we expected following the introduction of the Housing (Scotland) Act 2025.

It was anticipated that councils would be permitted under the regulations to modify the percentage that it applied to long term empty and 2nd home properties.

We note that the regulations are still subject to change and may not pass until early March 2026. This would not be in time for our budget setting meeting, and implementation of any changes from 1 April 2026 would not be achievable. The expectation is that both the regulations and new guidance will be scrutinised in advance of any amendments to the council's current policies on long term empty and 2nd homes that may follow in 2026/27.

Currently South Lanarkshire Council has 1,254 properties that are long term empty and 151 second homes, with surcharge applied.

Dumfries & Galloway Council, 16 February 2026

The ability to vary the levels of premium on Long Term Empty and Second Homes is welcomed. Dumfries and Galloway Council will be reviewing the potential implications of these in terms of financial impact but also how effective these may be in terms of bringing properties back into use.

On 3 February 2026, Dumfries and Galloway Council agreed the Empty Homes Plan 2026–2031; an ambitious and strategic programme to tackle long term empty homes across the region. The plan builds on commitments made through the Local Housing Strategy and the Housing Emergency Action Plan, both of which recognise the critical role empty homes play in meeting housing need, regenerating communities and supporting population growth.

As of January 2026, Dumfries and Galloway has 1,152 Long Term Empty Homes and 1,085 Second Homes.

Occupied dwellings	71,615
Occupied Exempt:	1,095
Second Homes	1,085
Unoccupied Exempt	1,332
Unoccupied with 50%	269
Unoccupied Relief	247
Unoccupied with Prem 100	1,152
Total Dwellings	76,796

Source: C/tax records January 2026