

Ministear airson Ionmhas Poblach agus Eaconomaidh  
Dhìdseatach  
Ceit Fhoirbheis BPA  
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7 October 2019

Dear James,

Further to my letter on 14 June relating to the devolution of empty property non-domestic rates relief to local authorities by the next revaluation which takes effect on 1 April 2022, I am writing to update you on progress.

My officials and COSLA have had a number of positive and constructive discussions over the summer. COSLA has called for the full devolution of empty property relief as the best way to deliver local fiscal empowerment in this policy area.

I was initially minded to retain a national relief for empty listed buildings reflecting their national importance but I accept COSLA's view that full devolution of the relief is necessary to complement local economic and regeneration strategies.

I am confident that councils will be able to effectively balance the needs of their business and local communities, whilst also supporting the maintenance and preservation of our unique built historical heritage in Scotland. I have therefore written today to COSLA to confirm that I will devolve empty property relief in its entirety in time for the next revaluation.

An adjustment will be made to local government revenue funding to reflect the devolution of empty property relief, with details to be agreed with COSLA in advance of the 2022 Scottish Budget.

It will be for councils, accountable to local electorates, to determine how they prioritise their resources. They have wide-ranging powers to reduce the rates paid by any ratepayer in their area, following the Community Empowerment Act 2015 – and this includes the empty properties in their area.

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As outlined in my earlier letter of 14 June, I intend to bring forward the necessary legislative changes as a Stage 2 amendment to the Non Domestic Rates (Scotland) Bill.

Regards,

**KATE FORBES**

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