



# Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012

2012 asp 11

## *Unoccupied properties*

### **1 Rating of unoccupied lands and heritages**

- (1) The Local Government (Scotland) Act 1966 (c.51) is amended in accordance with this section.
- (2) In section 24(3) (unoccupied lands and heritages)—
  - (a) for “this section” substitute “subsection (2)”,
  - (b) for “one half” substitute “50%”,
  - (c) after “occupied”, in the first place it appears, insert “or a rate equal to such other percentage, not exceeding 90%, of that amount as the Scottish Ministers may prescribe by regulations in relation to that class”.
- (3) In section 24A(4) (lands and heritages partly unoccupied for a short time), for paragraph (b) substitute—
  - “(b) either—
    - (i) 50% of the value apportioned to the unoccupied part of the lands and heritages; or
    - (ii) where the Scottish Ministers prescribe by regulations a different percentage, not exceeding 90%, in relation to the class into which the lands and heritages fall, that percentage of the value apportioned to the unoccupied part of the lands and heritages.”.
- (4) In section 24B (certain lands and heritages to be treated as unoccupied), after subsection (2) insert—
  - “(3) The Scottish Ministers may provide by regulations that lands and heritages falling within a class prescribed by the regulations are to continue to be treated as unoccupied, for the purposes of section 24 (apart from subsection (4) of that section), for such period after becoming occupied as the regulations specify.
  - (4) Regulations under subsection (3) are subject to the negative procedure.”.

## 2 Council tax: variation for unoccupied dwellings

(1) Section 33 of the Local Government in Scotland Act 2003 (asp 1) (council tax: discount for unoccupied dwellings) is amended in accordance with this section.

(2) In subsection (1)—

- (a) paragraph (a) and the word “and” immediately following it are repealed,
- (b) in paragraph (b)—
  - (i) the words “(whether by amendment of that section or otherwise)” are repealed,
  - (ii) for “discount”, in both places where it appears, substitute “variation”.

(3) After subsection (1) insert—

“(1A) A variation provided under subsection (1) may not increase the amount of council tax payable in respect of a chargeable dwelling and a day by more than the amount calculated in respect of the dwelling and the day in accordance with section 78 of the Local Government Finance Act 1992 (basic amounts payable).”.

(4) In subsection (2)(b)—

- (a) sub-paragraph (i) is repealed,
- (b) in sub-paragraph (ii), for “they make provision” substitute “a different amount of variation, or no variation, applies”.

(5) After subsection (2) insert—

“(2A) Regulations under subsection (1) may not provide (or allow provision to be made by local authorities) for unoccupied dwellings owned by a local authority or a registered social landlord to be treated more favourably than other unoccupied dwellings solely on the ground of that ownership.”.

(6) In subsection (4), for the words from “set” to the end of the subsection substitute “—

- (a) increase the amount of council tax payable in respect of a chargeable dwelling and a day by more than the amount calculated in respect of the dwelling and the day in accordance with section 78 of the Local Government Finance Act 1992,
- (b) contravene any limits that may be specified in the regulations.”.

(7) In the title of the section, for “**discount**” substitute “**variation**”.

## 3 Amendment of the Local Government Finance Act 1992

(1) The Local Government Finance Act 1992 (c.14) is amended in accordance with this section.

(2) In section 71(2)(d) (liability to be determined on a daily basis), for “discount”, in both places where it appears, substitute “variation”.

(3) In paragraph 4 of Schedule 2 (administration)—

- (a) in sub-paragraphs (2) and (3), for “discount”, in each place where it appears, substitute “variation”,
- (b) after sub-paragraph (5) insert—

“(5A) The regulations may include provision that where—

- (a) in accordance with any provision included under sub-paragraph (4) the authority informs the person concerned of its assumption; and
  - (b) at any time before the end of the financial year following the financial year concerned, the person has reason to believe—
    - (i) that the authority’s assumption is based on a misapprehension about the period during which there will be, or was, no resident of the dwelling; and
    - (ii) that misapprehension has resulted in the authority incorrectly assuming that the chargeable amount is not subject to any increase, or in the authority underestimating the amount of the increase,the person must, within such period as may be prescribed, notify the authority of that belief.
- (5B) The regulations may include provision—
- (a) that any person appearing to an authority to be a resident, owner or managing agent of a particular dwelling must supply to the authority such information as fulfils the following conditions—
    - (i) it is in the possession or control of the person concerned;
    - (ii) the authority requests the person concerned to supply it; and
    - (iii) it is requested by the authority for the purpose of ascertaining whether the chargeable amount is subject to any variation on the basis that, in respect of any period specified in the request, there is, was or will be no resident of the dwelling;
  - (b) that the information is to be supplied within a prescribed period of the request being made and, if the authority so requires, in a form specified in the request; and
  - (c) that a request may be served on the person concerned either by name or by such description as may be prescribed.”,
- (c) in sub-paragraph (6), for “the reference in sub-paragraph (5)(b)” substitute “the references in sub-paragraphs (5)(b), (5A)(b)(ii) and (5B)(a)(iii)”.
- (4) The italic cross-heading immediately preceding paragraph 4 of Schedule 2 becomes “*Variation*”, instead of “*Discount*”.
- (5) In paragraph 2 of Schedule 3 (failure to supply information to or notify local authority)
- (a) after sub-paragraph (1) insert—

“(1A) Where a person is requested by a local authority to supply information under any provision included in regulations under paragraph 4(5B) of Schedule 2, the authority may impose on the person a penalty not exceeding £500 if—

- (a) the person fails to supply the information in accordance with the provision; or
  - (b) in purported compliance with the provision the person knowingly supplies information which is inaccurate in a material particular.”,
- (b) in sub-paragraph (2)(a), for “4” substitute “4(5)”,
- (c) after sub-paragraph (2) insert—
  - “(2A) A local authority may impose on a person a penalty not exceeding £500 in any case where—
    - (a) the person is required by any provision included in regulations under paragraph 4(5A) of Schedule 2 to notify the authority; and
    - (b) the person fails to notify the authority in accordance with the provision.”,
- (d) in sub-paragraph (3)—
  - (i) after “(1)” insert “or (1A)”,
  - (ii) after “£200” insert “, or of an amount not exceeding £500 if the request is under any provision included in regulations under paragraph 4(5B) of Schedule 2,”.