



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.”.