

ACCOMPANYING DOCUMENTS

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# Local Government Finance (Unoccupied Properties etc.) (Scotland) Bill

[AS INTRODUCED]

An Act of the Scottish Parliament to amend the law regarding non-domestic rates and council tax in respect of unoccupied properties; and to repeal certain provisions that allow grants to be made to local authorities to meet housing needs in their areas.

## *Unoccupied properties*

- 5     **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)—
- 10         (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
- 15         (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
- 20                 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.”.
- 2     Council tax: variation for unoccupied dwellings**
- (1) Section 33 of the Local Government in Scotland Act 2003 (asp 1) (council tax: discount
- 25         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- (a) paragraph (a) and the word “and” immediately following it are repealed,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  - (i) the words “(whether by amendment of that section or otherwise)” are repealed,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) In subsection (4)—

- (a) for “discount” substitute “variation”,
- (b) for “or minimum amount” substitute “discount or maximum increase”.

(4) 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;

5 (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.”,

10 (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*”.

15 (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 £200 if—

20 (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)”,

25 (c) after sub-paragraph (2) insert—

“(2A) A local authority may impose on a person a penalty not exceeding £200 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

30 (b) the person fails to notify the authority in accordance with the provision.”,

(d) in sub-paragraph (3), after “(1)” insert “or (1A)”.

#### *Abolition of housing support grants to local authorities*

#### **4 Abolition of housing support grants**

The following provisions are repealed—

35 (a) in the Housing (Scotland) Act 1987 (c.26)—

(i) sections 191 to 193 (housing support grants to local authorities),

(ii) in section 338 (interpretation), the definition of “housing support grant”,

(iii) in Part 2 of Schedule 15 (housing revenue account), paragraph 2(1)(c),

(b) in the Housing (Scotland) Act 1988 (c.43), paragraphs 4 and 5 of Schedule 8,

- (c) in the Housing (Scotland) Act 2001 (asp 10), section 94(1) (alteration of housing finance arrangements).

*General*

**5 Commencement**

- 5 (1) This Act (other than section 4) comes into force on the day of Royal Assent.  
(2) Section 4 comes into force on 1 April 2013.

**6 Short title**

The short title of this Act is the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012.



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Introduced by: Alex Neil  
On: 26 March 2012  
Supported by: John Swinney  
Bill type: Executive Bill

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