

Council Tax Empty and Second Home Policy

Implementation date: 9 December 2025

Control schedule

Approved by	Policy and Sustainability Committee
Approval date	9 December 2025
Senior Responsible Officer	Dr Deborah Smart, Corporate Director of Customer & Corporate Services
Author	Brian Murphy, Depute Customer Manager – Transactions
Scheduled for review	November 2026

Version	Date	Author	Comment
0.1	29/10/2015	Neil Jamieson	Original Document
0.2	09/02/2017	Neil Jamieson	Added Second Homes
0.4	01/04/2024	Brian Murphy	Second Home Premium
0.5	09/09/2025	Brian Murphy	New Template
0.6	09/12/25	Brian Murphy	Annual Review

Date	Committee	Link to report	Link to minute
09/12/25	Policy and Sustainability Committee	CS Assurance	

Council Tax Empty and Second Home Policy

1. Policy statement

- 1.1 The Council aims to support the increase in housing available by encouraging more homes to be used for living in. This aim is supported through the application of Council Tax regulations laid by the Scottish Government for Long-Term Empty and Second Homes. The regulations form the main part of the Council policy and details for this are outlined in Appendix 1 and Appendix 2.

2. Scope

- 2.1 This Policy applies to the collection of Council Tax.

3. Definitions

- 3.1 None.

4. Policy content

- 4.1 The Council's Long-Term Empty and Second Home policy is detailed in the relevant appendices.
 - Appendix 1 Long-Term Empty
 - Appendix 2 Second Home

5. Implementation

- 5.1 This policy is used by Council officers to administer and manage Council Tax. The policy, and subsequent updates following committee approval, are shared with relevant senior officers of each directorate.

6. Roles and Responsibilities

- 6.1 The Council will ensure that transactions are governed by robust controls, with clear segregation of duties. Financial decisions will be made by identified officers and reviewed by appropriate managers. These arrangements will be clearly detailed in relevant service operation manuals.

7. Related documents

- 7.1 None

8. Integrated impact assessment

- 8.1 Relevant actions completed.

9. Risk assessment

- 9.1 The risks associated with policy non-compliance are linked to the annual review and update. This policy is used to inform officers and citizens of the exemptions and premiums available for Council Tax. Failure to maintain legislative, policy amendments or follow guidance may lead to financial loss or reputational damage.

10. Review

- 10.1 The Council Tax Empty and Second Home Policy will be reviewed annually in November/December by the Policy and Sustainability Committee as part of Customer and Digital Services annual policy assurance statement. This review will take account of changes in legislation, service improvements, regulations, and wider policy initiatives. Any proposed changes will be discussed with appropriate stakeholders.

Council Tax – Long-Term Empty Property

If a property is empty, the Council may grant an exemption (no charge) and / or a discount for a limited period, depending on its status, and if it is actively marketed. A previous owner or occupier's use of the property may affect how much discount is awarded and for how long. Exemptions and discounts may be applied with time limits. There are a few reasons, listed below, the Council may offer an exemption without time limit, but these are relatively uncommon.

Reasons for a full exemption

Except for where noted, there is no time limit on this exemption.

If the property

- has been repossessed
- has been prohibited by law to be occupied
- is pending demolition order and is owned by a local authority or registered social landlord
- forms part of another property which is lived in and is difficult to let separately
- is being kept empty for occupation by a minister of religion, and is owned by or held empty on behalf of a religious body
- is unoccupied, no one's sole or main residence and the liable party is a full-time student
- is empty and unfurnished (**maximum period of exemption is 6 months**)
- is undergoing structural or major repair work (**maximum period of exemption is 12 months**)

If the liable person is

- declared bankrupt
- in prison or detention
- receiving care in a hospital or care home
- residing somewhere else providing care to another person
- receiving care elsewhere, but not in a hospital or care home

We may also grant an exemption if the owner occupier of the property has died and a grant of confirmation has not been made in respect of their estate. The exemption can apply until 6 months after the grant of confirmation if the property remains vacant and the estate of the deceased continues to be liable for Council Tax. This decision is reviewed after 6 months and at regular intervals thereafter.

Long-Term Empty Property

If the exemption and / or discount is time limited, then a 100% long-term empty premium (double Council Tax charge) will apply after:

- 12 months from the date the property was last occupied, or
- 24 months from the date the property was last occupied if it's actively being marketed for sale or let

The increase does not apply to the water and sewerage charge.

Council Tax – Second Home

The Scottish Parliament approved new powers from 1 April 2024 to increase the amount of Council Tax payable on second homes by up to 100% (double Council Tax charge). From 1 April 2024, Edinburgh introduced the additional Council Tax charge for second homes. The increase does not apply to the water and sewerage charge.

The change brings second homes into line with council tax policy on long-term empty homes and aims to increase housing availability by encouraging more homes to be used for living in.

A second home for the purposes of Council Tax is:

- A property lived in for 25 days a year or more (based on a 12-month rolling period), and
- Furnished, and
- No one's sole or main address

Appeals

Appeals for properties classed as second homes should be sent by email to ctaxsecondhomes@edinburgh.gov.uk with an explanation why there is a disagreement with the property in Edinburgh being classed as a second home.