

Council tax - empty properties

<https://www.argyll-bute.gov.uk/council-tax-and-benefits/council-tax/council-tax-empty-properties>

Argyll and Bute Council

Double Council Tax charge for long term unoccupied properties starting

If your property is lived in for at least 25 days in the last 12 months, then it is classed as a [second home](#) for council tax purposes, from 1 April 2024 your property will attract a double charge for Council Tax under The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2023. If it is used for less than 25 days in any rolling 12 month period, then it is regarded as an unoccupied property.

Properties that have been unoccupied for a period of two years or more are not entitled to any [discount of council tax](#) and instead are be subject to an increase to their council tax charge by 100%. Properties unoccupied for less than two years but more than one year will also be subject to the double council tax unless they are being actively marketed for sale or let at appropriate conditions or are undergoing major repair. This will only apply whilst these works are being actively carried out and provided that building warrants and planning permission where necessary have been obtained and there is a schedule of works.

If you have recently purchased a property which has been unoccupied for a considerable period of time prior to your purchase and you are intending carrying out major repairs to the property, you will be eligible for a 50% discount for 6 months from date of purchase. After the 50% discount has expired, a 10% discount may be applicable for a further 6 months if the property is still undergoing repair. An additional 12 months 10% discount is available to new owners where the Planning and Building Control process has taken a significant period of time and there is clear evidence that building works have started.

Application form - [Council Tax discount - Property marketed for sale](#)

These charges do not apply to purpose built holiday homes incapable of habitation throughout the year or job-related properties.

Application forms

- [10% Council Tax discount - Property under repair](#)
- [50% Council Tax discount - Properties under repair](#)

These charges were following powers introduced under The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013 (SSI 2013/45). These changes were made to provide an incentive to bring empty properties back into use. If this applies to you, the [council's empty homes officer](#) can provide a range of help to you.

Council tax enquiries

- Phone us - **01546 605511**
- Email us - ctax1@argyll-bute.gov.uk
- Visit us - At your local [customer service point](#)