

56052

For each of the last two full financial years (2022–23 and 2023–24), how many times has your council applied the council tax variation (i.e. excess surcharge) permitted under the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013 to properties that were unoccupied but:

- o Rented under a social tenancy; or
- o Rented under a private tenancy arrangement.

For the same time periods, how much money was a) payable and b) collected as a result of applying the surcharge to social or private rented tenancies?

The Council does not hold this information. Information held is not broken down into social or private tenancy type.

Does your council record the tenancy type (social, private, owner-occupied) when applying this surcharge? If so, please indicate how this is recorded or assessed.

No