

61676 Second Home Council Tax Charges

Please can you send me the details of your policy on Second Homes Council Tax charges, detailing all exemptions, but particularly those for Job related dwellings, and for those with caring responsibilities in the City but whose main residence is elsewhere.

The Council's decision to increase the second home premium to 300% from 1 April 2026 was considered at the Council's budget meeting on 26 February 2026.

Committee papers associated with the meeting can be accessed here:

<https://democracy.edinburgh.gov.uk/ieListDocuments.aspx?CId=150&MId=7602>

The Council's policy on potentially exempt categories is informed by the Scottish Government's statutory guidance which is available here:

<https://www.gov.scot/publications/local-government-finance-circular-6-2026-council-tax-on-second-and-long-term-empty-homes-guidance/pages/introduction/>