

# Shelter Scotland submission of 3 October 2023

## PE2026/C: Eliminate Council Tax discounts for second homes and vacant properties

Thank you for reaching out to us regarding this petition. As you will be aware, Shelter Scotland exists to defend the right to a safe home and fight the devastating impact the housing emergency has on people and society. We work in communities to understand the problem and change the system. We run national campaigns to fight for home.

The scale of the housing emergency we are currently facing is unprecedented. There are record numbers of children trapped in temporary accommodation, routine breaches of people's housing rights by local authorities, and a household becomes homeless in Scotland every 16 minutes. We cannot accept these circumstances as a new normal in Scotland.

We believe that local, Scottish and UK governments should be looking at all tools available to them to tackle this housing emergency. That includes the tax system, making better use of existing properties, as well as delivering the social homes we desperately need, in order to fix the broken and biased housing system that exists in Scotland and across the UK, and to ensure the human right to adequate housing is realised.

With regards to the specific petition, we unfortunately do not have a significant evidence base in order to respond fully. However, Shelter Scotland hosts the Scottish Empty Homes Partnership, which is funded by the Scottish Government, to co-ordinate national action to reduce the number of empty homes across the country. The Partnership responded to the government's recent consultation on council tax for second properties. The Partnership's consultation response is available for circulation if the Committee would find this helpful.