

RESPONDENT INFORMATION

To help us make the most of your response, please tell us about yourself and how you want us to use the information you provide. There are some questions marked * and these must be answered by all respondents, unless you are directed past this question.

* I am responding as:	<input type="checkbox"/> An individual
	<input checked="" type="checkbox"/> An organisation/group
Name of Organisation (if appropriate)	<i>Scottish Association of Landlords</i>
Forename	<i>John</i>
Surname	<i>Blackwood</i>
Address	<i>Hopetoun Gate 8b McDonald Road Edinburgh</i>
Postcode	<i>EH7 4LZ</i>
Telephone	
Email	<i>info@scottishlandlords.com</i>
Do you consider yourself or your organisation as from or representing?	
<input type="checkbox"/> a rural area	<input type="checkbox"/> an urban area
<input checked="" type="checkbox"/> an area with both urban and rural parts	<input type="checkbox"/> don't know / not applicable
Would you be happy to be approached by the Commission for further discussion about your submission?	
	<input checked="" type="checkbox"/> Yes
	<input type="checkbox"/> No
If you are responding as an individual:	
* Do you agree to your response being made available to the public on the Commission's web site?	
	<input checked="" type="checkbox"/> Yes
	<input type="checkbox"/> No
* If you have agreed to your response being made available to the public, please tell us if we may also make your name and address available. (Please select one option only)	
<input checked="" type="checkbox"/>	Yes, make my response, name and address all available
<input type="checkbox"/>	Yes, make my response available, but not my name and address
<input type="checkbox"/>	Yes, make my response and name available, but not my address
<i>If you are responding as an individual we would be grateful if you could provide some additional information at the end of this form. This is absolutely optional but will help us get an overall picture of the information we receive.</i>	
If you are responding as a group or organisation:	
* The name and address of your organisation will be made public on the Commission's web site. Are you content for your response to also be made available?	
	<input checked="" type="checkbox"/> Yes
	<input type="checkbox"/> No
Which of the following best describes your organisation? (Please select one option only)	
<input type="checkbox"/>	Community Group
<input type="checkbox"/>	Local Authority
<input type="checkbox"/>	Other public sector organisation
<input type="checkbox"/>	Third Sector organisation
<input checked="" type="checkbox"/>	Professional body
<input type="checkbox"/>	A business
<input type="checkbox"/>	A government department or agency
<input type="checkbox"/>	A social enterprise
<input type="checkbox"/>	Other (please specify)
Short description of the main purpose of your organisation:	
<i>The Scottish Association of Landlords (SAL) is the largest and only dedicated national organisation that represents landlords and letting agents throughout Scotland. We support and represent our members' interests through providing resources and assistance as well as delivering lobbying and campaigning</i>	

work.

Tell us what you think

We have not provided a long list of questions, but we do want to hear what you have to say about some themes. Please respond to as few or as many as you wish. If you would prefer to send us other information, please feel free to do so. However, it would be helpful to keep your response to no more than eight pages.

If you are able to, please provide evidence or examples in support of what you say. This will help us explore your ideas further.

1. SCOTLAND'S CURRENT SYSTEM OF COUNCIL TAX

To what extent does the current system of council tax deliver a fair and effective system of local taxation in Scotland? Are there any features of the current system that you wish to see retained or changed?

You may wish to illustrate your answer with examples from your own experience.

We consider that there are a number of aspects of the current council tax system which are unfair: -

- 1. It is unfair to charge landlords up to 90% of the full council tax for properties which are vacant and unoccupied and are either undergoing upgrading work or being actively marketed for new tenants. This acts as a disincentive to maintain and invest in much needed private rented housing. We would like to see unoccupied furnished properties entitled to the same 6 month full exemption that unfurnished properties qualify for, provided they are being repaired, upgraded or actively marketed for new tenants.*
- 2. It is unfair that the 6 month unfurnished exemption isn't re-set when a property is sold so the new purchaser can't use it if the seller has already used it. We consider that eligibility for this exemption (and all exemptions/discounts) should be reset when a property is sold.*
- 3. It is unfair that under current regulations a landlord of a property which meets the council tax HMO definition is required to pay the council tax for the property even if the tenants have agreed in the tenancy agreements to take responsibility for payment. We would like to see legislation changed to require local authorities to charge council tax in accordance with what has been agreed in the tenancy agreement.*
- 4. It is unfair that a local authority can pursue a landlord for council tax many years after the charge fell due - by which time often the landlord no longer has records of tenants/tenancies/occupancy dates which are needed to prove whether the landlord or tenant is liable. Local authorities should be required to make prompt contact with property owners if they believe there is an outstanding amount due from them. We would like to see a two year cut off beyond which the local authority cannot pursue property owners (unless it relates to an ongoing case which the landlord has already been made aware of by the local authority).*

2. REFORM OF LOCAL TAXATION

Are there alternatives to the current system of council tax that you think would help to reform local taxation in Scotland? What are the main features of these, and why do you think they would deliver improvement?

Do you have any examples of why this is the case?

We have no views on any alternative system, but if the system is reformed we consider it vitally important that the new system does not result in a significant increase to what households have to pay.

3. LOCAL PRIORITIES

How well do you think that communities' local priorities are accounted for in the way that local taxation operates at the moment? If there is room for improvement, how should things change?

Do you have any ideas or examples about how this could improve people's lives?

Please provide your response here

4. FURTHER INFORMATION

We would like to keep the conversation going. Please tell us about any events, networks or other ways in which we could help achieve this.

Please provide your response here

Thank you for your submission. If you have any queries about the Call for Evidence please contact us at:

Commission on Local Tax Reform
Verity House
19 Haymarket Yards
Edinburgh EH12 5BH
0131 474 9200
email: info@localtaxcommission.scot
twitter: [@localtaxscot](https://twitter.com/localtaxscot)