

To HITF Secretariat,

I have read the first Report of the Housing Task Force. I have a few observations.

1) It used to be the case that private householders could get tax-relief against the cost of repairs to their homes. While not old enough to have used it, it was known, I believe, as Schedule D relief and would presumably have been claimed against receipted invoices as proof of veracity. To that extent it may have gone some way to levelling the playing field in which it is at the moment only possible for businesses to offset maintenance costs of premises against tax. Businesses can also reclaim VAT (if they are so registered) incurred on property maintenance costs. Restoration of Schedule D or some variant of it might ameliorate some of the disincentives facing those who might otherwise choose or wish to maintain their dwellings.

2) When maintenance is undertaken, the opportunity is often taken to better the condition of property above its condition prior to the onset of a maintenance need. While betterment adds value, but usually over time rather than instantly, maintenance does not, as the report notes. But betterment involves the application of the Buildings Standards (Scotland) Regulations and with it the attention of the local authority and in consequence the real possibility of an increase in the council tax levy.

3) On the question of standards, surely the Building Standards (Scotland) Regulations set out current thinking? I nowhere read any reference to them in the report. Section 3 in the Report - The extent of disrepair etc. - mentions at paragraph 27.3, four criteria defining someone's idea of modern standards. Paragraph 28 might have been the place to include a reference to the building legislation.

4) The vogue for creating heritage sites - as, for instance, central Edinburgh now is - makes it politically impossible for such places to be allowed to deteriorate significantly, and householders will not have let this escape their notice. In other words there will always be funds available from other than personal resources to help maintain domestic premises, while commercial premises continue to enjoy tax advantages as I indicated above. Exalted status also guarantees that the usual commercial sources of finance (and private householders) need never face depreciating values regardless of property condition.

5) It is noted in the Key Conclusions on p 39 of the Report that it may take up to 20 years to eradicate. Below -Tolerable - Standard houses. In fact, it will take forever, because as the existing stock of BTS houses is removed deterioration of other stock will continue apace.

This is clearly a wide subject with many players and facets. I trust the above may be of some interest.

F J A Gilmour
Regional Architect
Historic Scotland