Local Government and Communities Committee

Consideration of the Council Tax (Substitution of Proportion) (Scotland) Order 2016

Submission from Andrew Jones

Dear Sir/madam

Writing broadly as an individual (not on behalf of any employer), I broadly support the suggested council tax changes in so far so as it is fairer for individuals and families enjoying the amenity value and opportunities that are closely aligned with the comparative value of properties to pay more for the value that their council help create and maintain, with the following caveats

I would include Band D properties in the uplift, I would also suggest a scenario for councils to have the right to make the case to include Band C properties in parts of the country where housing prices are relatively lower and this is not a reflection of amenity value of median individual or family incomes of the areas, rather it remoteness.

With the undoubted exceptions and local circumstances, individuals and families should live in housing they can afford and notwithstanding relative fluctuations in house pricing since 1991 the onus should not be on targeted relief but rather people being responsible for choices they make and continue to make.

Without experience or reference to local authorities, the scheme as described, maintaining current bands and valuations does appear to be an easy route to implementation for councils.

In the longer term I would advocate a shift to a combined approach of basing a properties local authority levy on the combination of a combined or total income of that household, and, a modernised property value; this would ensure the tax is both based on ability to pay and aimed at assisting the market with the sensible allocation of homes. I do however recognise this is not something that could be created quickly or possibly without further legislation, therefore support the proposals, with the above notes, as a way of generating greater income and making the system fairer as of the next tax year.

Best Regards

Andrew Jones