Local Government and Communities Committee

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

Anonymous Submission (1)

1. Overall, do you support the principles of the Government's plans to reform Council Tax?

No, as the methodology will unfairly penalising owners of newer properties whilst favouring those fortunate enough to own larger, traditional, homes which tend to be placed a band or two below the equivalent valued new-build.

2. To what extent will the Government's proposed reforms make the system of Council Tax fairer?

The proposals will have the opposite effect from what was intended as owners of very modest and energy efficient newer builds which are placed in Band E, many of which are below 100 m2 in size and valued at less than £180K, will incur a penalty against much larger and more highly valued Victorian Homes which can sell for as much as a third more. A good example of this are the houses where my family home was located in Newport on Tay. Most of the flats or houses are on Band D or E, even though they sell for between £220,000 and £280,000 respectively.

3. To what extent will the changes be straightforward for local authorities to implement?

No opinion.

4. Do you support the Government's planned changes to Council Tax reductions?

No opinion.

5. Please add any other comments on any aspect of the proposed reforms.

Unfortunately, most local authorities regard newer build homes as a licence to print money where Council Tax is concerned. This can be evidenced by researching any local authority area where traditional large properties of high value will normally be placed in the same or a lower CT band of a modest post-1960s house, the latter of which is usually worth about 65% to 75% of the former. Therefore, the proposals are both lazy and illogical as they are wrongly targeting those of us who happen to live on an energy efficient modern house of average size whilst favouring (usually) more well-off people that live in Victorian near-mansions.
I can provide more examples if you wish, but the only way to treat everyone with fairness is by a total revaluation of all properties throughout Scotland which I believe would result in a massive cash windfall for all local authorities once many older houses were placed in a higher CT banding, as would be the case.