Local Government and Communities Committee

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

Anonymous Submission (2)

My comments on the above order are as follows:

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

   Overall, I support the principles of the Government's plans to reform Council Tax.

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

   The Government's proposed reforms will make the system of Council Tax fairer.

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

   The changes are straightforward for local authorities to implement.

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

   I support the Government's planned changes to Council Tax reductions.

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

   The system should be made more progressive by increasing "band multipliers" in the highest four bands (E-H). Band H should be charged at 1.5% of the property valuation (or extra bands introduced for high-value properties) - it is regressive that castles and £1 million mansions have their Council Tax capped at £212,000.

   There needs to be a revaluation – rates and bands could be adjusted to make the tax take neutral, or to make a specified increase, say of 10%. Properties which have had significant upgrades since 1991 should be contributing more to Council Tax, to the benefit of lower tax bands.
More power should be devolved to Councils (beyond the 3% limit) specifically for raising and spending Council Tax on education, but with good control and governance, to ensure that the additional revenue is ring-fenced.

A property levy or Annual Ground Rent (AGR) should be introduced as a supplement to the Council Tax, and ring-fenced exclusively to buy us out of PFI/PPP debts.

There should be a development tax on vacant and derelict land to reduce land banking, with the revenue ring-fenced to buy/renovate or build affordable homes.

A tourist tax, which is common in Europe, should be introduced and ring-fenced to improve transport infrastructure.

Council powers to increase council tax to protect services should be considered.