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

No. In addition to a complete failure by the government to meet its 2007 commitment to scrap the council tax system it is endeavouring to tinker with a system previously seen by the SNP itself as outdated, unfair and based on property valuations generated in 1991. It is therefore impossible and indeed illogical to contemplate supporting the reform of a system which is outdated and based on a spurious assumption that the more valuable your house the more able your household is to pay a higher rate of council tax.

Many families may have recently moved into a higher band property stretching their budget to the limit and in many cases live where they live because of the financial support provided by their own parents.

There are numbers of pensioners living in higher banded properties whose children have flown the nest and are unable to downsize to more appropriately sized accommodation due to the lack of suitable smaller accommodation in their area (an issue which successive governments appear to have ignored or at the very least taken no action on).

Consideration of even these 2 groups surely undermines a key principle underpinning the Government’s view on Council Tax (unsubstantiated by any hard data as far as I am aware) that those living in higher banded properties are better placed financially to pay more in Council Tax than those in lower banded properties.

Those living in higher banded properties already pay more and the differential between Council Tax payments for lower and higher banded properties becomes greater every time there is a percentage increase in Council Tax. The 3% increase in Council tax proposed for next year will alone mean that higher bands will be paying more.

A more accurate appraisal of who is best placed to pay more is surely to consider household income, information which could be provided by HMRC.

The Scottish Government has had powers to raise taxes for some time but refuses to use this hard fought for power.

Surely the current system needs to scrapped and consideration given to a local tax based on accurate financial information as to who is really better placed to pay more.
2. To what extent will the Government's proposed reforms make the system of Council Tax fairer?

By propping up the current system and further penalising the residents of more valuable properties the government if anything is making that system even more unfair.

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

More administrative tasks for already hard pressed local authority departments.

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

No. Once again this is tinkering with a system that is fundamentally flawed.

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

A more radical approach is required and the current Government needs to utilise the powers it has argued for and been granted. The Government needs to have the courage of its supposed convictions.

If more money has to be raised to increase local authority spending then do it at source through a system of local taxation bandings based on income and get rid of the whole system of Council Tax related to property values which have fluctuated dramatically in the past and may continue to do so in the future.

John Johnston