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

I understand the Scottish Government's need for revenue particularly since Westminster continually pushes ahead with cuts, leading to pressure on local authorities to make cuts of their own. Cuts are often now being forced on the poorest sectors of society, so I support the progressive structure being proposed.

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

It will move some of the burden of taxation to wealthier households but not so much as to generate a negative feedback.

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

Should be straightforward; as long as there are adequate safeguards for elderly in large houses.

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

I think so, not clear on the detail. Those on low incomes e.g. young workers, students, pensioners, single mums, need safeguarding.

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

I think you are right to avoid the revaluation route; this would be costly and open to challenge.

I think there is a need to continuously make clear the link between services and taxation. There is a fashion of tax avoidance promulgated from top household name companies, down throughout society; re-emphasise that taxes mean schools, hospitals, police, roads, i.e. community benefit. This is the crucial difference now between England and Scotland.
Scotland believes in community, and community benefit.

Sincerely,

Alastair Macleod