Local Government and Communities Committee

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

Submission from Pat Chisholm

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

   I support reforming the Council Tax but not in the restricted way this government has approached it.

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

   The proposed changes only make it marginally fairer by raising the amount paid by the higher bands.

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

   I doubt the changes proposed tax reduction scheme will be simple for Local Authorities to implement, particularly as the Committee has not yet explored the impact. This will make it difficult for MSPs to make sensible decisions when these facts are not available.

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

   I think that tinkering with reductions is purely a political sop and does not address the underlying flaws in the Council Tax system.

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

   The only way to make the Council Tax fair is to carry out a property revaluation and to set the bands according to current property values. The existing bands have been in place for far too long and too many people in higher banded properties have benefited from the Council Tax freeze.

Pat Chisholm