Local Government and Communities Committee

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

Submission from the Scottish Council for Voluntary Organisations

SCVO welcomes the opportunity to respond to this call for evidence. Rather than focus on aspects of implementation, we take a broad approach in our response.

Firstly, many in our sector are supporters of the principle of subsidiarity – that is, that decisions concerning communities should be taken as close to those communities as possible. In an ideal world, Scotland would have a reformed local democracy where communities were engaged and involved, and where Council Tax, in whatever form, was discussed and adjusted by those very communities. Whilst our local government elections suffer from low turnout, the principle of subsidiarity is still sound – so we ask to what extent it is desirable for central government to seek to implement such specific reforms to local tax.

Secondly, with the move to open data and transparency – something that the Scottish Government is part of through the multilateral Open Government Partnership, and that civil society is involved in – it is perhaps surprising that a revaluation of properties is not currently included in the proposed plans. Whilst carrying out an up-to-date valuation of properties across Scotland would ensure that any changes proposed would be grounded in the true value of the property – potentially removing some of the anomalies in the current system – it could also, if opened up, provide people with data that they themselves would be able to use to design and suggest their own systems, and so help to bring communities into the local tax discussion.

Finally, as we have offered in previous discussions of taxation, both to this committee and to others, we are keen to see any tax system in the round follow certain principles. Relevant to local taxation, these are that the system should:

- be progressive, based on the ability to pay, so that low-income households are not faced with bills they cannot meet; and
- have a connection to the locality, alongside better participatory forms of engagement, such as mini publics, citizens’ juries, and participatory budgeting.

And, when Council Tax, as for all taxes, is discussed and presented, language must be used carefully, so that those who cannot pay are not demonised or demoralised.

Jenny Bloomfield, Policy Officer