Local Government and Communities Committee

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

Submission from Martin Reid

Below are my responses to the proposed Council Tax changes.

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

   The reforms are better than nothing. The council tax freeze should be stopped and the new banding ratios are fairer.

   However, in general I feel the reforms are minimal and unlikely to have a significant effect on Council’s abilities to make a real difference.

   Since Education seems to be such a significant proportion of Council’s Budgets, and an area where I feel there should be a consistent system throughout Scotland, I would suggest that this is handled by the Government in its entirety. This is a big step but is one that would more realistically reflect the aspirations of the Government to address inequalities in educational achievement on a Scotland wide basis. I also don’t see why someone in Islay needs a different education from someone in Partick.

   This would then mean that the provision of other vital services would be more democratically accountable to the local governments. Transport, Land Services and Social Services requirements "are" different in Islay from Partick.

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

   It’s clear that they do make them somewhat more progressive, but until there is a revaluation there will be too many anomalies which will not be fair to a high proportion of tax payers.

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

   It looks as if this "cap" is going to be difficult to enforce. This is also not democratic. Local councils should have full control over their own level of taxation so that they are accountable to the voters in the local elections.
4. **Do you support the Government’s planned changes to Council Tax reductions?**

   It seems to me that these reductions just over complicate things and are like sticking plasters over a problem that requires more radical reform.

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

   Please look at a land value tax.

Yours faithfully
Martin Reid