

Submitted to The Future of Council Tax in Scotland  
Submitted on 2026-01-30 15:26:36

## Council tax system

1 Do you think the current council tax system in Scotland needs to be reformed?

Yes

2 Do you think property values used to calculate council tax should be updated to reflect current market values, instead of using 1991 values (i.e. should there be a revaluation of every property in Scotland)?

Yes

3 How often do you think property values should be reviewed and updated for council tax purposes?

Other (please specify)

If other, please specify in the text box below:

Revaluations should be frequent enough to ensure the tax base remains current and to minimise subsequent increases to individual's liabilities.

4 Following a revaluation, do you think council tax band property value thresholds should be set at a national level or vary by council area?

Thresholds should be set nationally to be the same across all council areas

5 Which of the following is most important to you in the design of council tax bands?

Ensuring households in higher-value homes contribute more (progressivity)

If other, please specify in the text box below:

## Designing a new council tax system

6 Which of the potential council tax systems do you most support?

Revalued 14-band system

7 Which of the potential council tax systems set out in question 6 do you least support?

The current council tax system

## Transition, phasing and support schemes

8 Do you support the establishment of a transitional relief scheme to limit how much a household's council tax bill can increase each year following reform?

Yes

9 Which transitional relief scheme would you prefer?

Other, please specify below

If other, please specify in the free text box below::

Any scheme should be designed to support lower-income households in making the transition, not to enable higher-income households to indefinitely defer their responsibility.

10 Do you support the establishment of a council tax deferral scheme for homeowners?

Yes

11 In your view, who should be eligible to receive support from a council tax deferral scheme?

Pensioners (over state pension age), Disabled people, Households with children, Households experiencing financial hardship

If other, please specify in the text box below:

12 Should households who defer payment pay interest on the amount deferred?

Don't know

13 Do you think the Council Tax Reduction scheme should be expanded to support more households following any reform?

Yes

14 Which changes to the Council Tax Reduction scheme would you support?

Broaden eligibility criteria for CTRS to include low-income households where the property moves into a higher band due to council tax system changes, Change CTR so support is withdrawn more gradually as rising incomes move individuals out of eligibility, Other, please specify below

If other, please specify in the text box below:

Introduce higher income thresholds and higher allowances for children to support the increasing number of children in poverty in households where someone is in work (75%) Also see answer to Q 16.

## Other comments

15 Do you have any information you wish to share that has not already been discussed in the paper on the impact of council tax reform on any of the following:

Please add any comments in the box below:

Local authorities play a key role in delivery of services that low-income households rely on. Modernising council tax to create a fairer and more sustainable system is essential to safeguard these services and improve their quality. Without reform, low-income families with children are particularly likely to bear the burden of service reductions, with serious consequences for their health, wellbeing, and rights.

16 Please provide any other comments or views on the consultation themes or council tax reform that you have not been able to share above.

Please provide your comments in the text box below:

The number of claims for council tax reduction (CTR) has fallen 17% since 2013. Why?

Local authorities should be required to treat notification that someone has claimed universal credit as a claim for CTR

Local authorities should be instructed to use data from Scottish Welfare Fund and other benefits to identify potentially eligible families and help them claim

Greater backdating of CTR should be allowed to help low-income families reduce council tax arrears. These make up a disproportionate share of low-income household's debt.

Claim should be allowed to be backdated for 6 months for all eligible claimants without the need to show good cause for not applying sooner, and analysis undertaken as to whether 6 months is sufficient

Local authorities should be required to issue CTR decision letters so households are notified about changes in entitlement and how much they owe throughout the year and decision letters should include information about the right to a review

The deadline to request review should be extendable with good reason

The reduction in water and sewerage charges should be matched to the reduction in council tax (eg 100% CTR should result in 100% reduction in water and sewerage charge.

## About you

What is your name?

Name:

Kirsty McKechnie

Are you responding as an individual or an organisation?

Organisation

What is your organisation?

Organisation:

Child Poverty Action Group in Scotland

Further information about your organisation's response

Please add any additional context:

Child Poverty Action Group (CPAG) in Scotland works for the over one in five children in Scotland growing up in poverty. We collect evidence from families living in poverty and campaign for solutions to bring about a society where children have a fair chance in life free from hardship. We provide training, advice and information on social security to frontline workers to make sure families get the financial support they need.

For individual respondents, please tell us which local authority area(s) you live in? For organisational respondents, please tell us which local authority area(s) your organisation operates in?

Council Area:

If you pay council tax, please indicate which council tax band(s) apply to the property (or properties) for which you pay council tax?

Not Answered

The Scottish Government would like your permission to publish your consultation response. Please indicate your publishing preference:

Publish response only (without name)

Do you consent to Scottish Government contacting you again in relation to this consultation exercise?

Yes

What is your email address?

Email:  
kmckechne@cpagscotland.org.uk

Where did you hear about this consultation?

Consultation newsletter

If other, please say where::

Evaluation

How satisfied were you with this consultation?

Neither satisfied nor dissatisfied

Please enter comments here.:

How would you rate your satisfaction with using this platform (Citizen Space) to respond to this consultation?

Neither satisfied nor dissatisfied

Please enter comments here.: