

Local Taxation Unit
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Scottish Government
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I am writing on behalf of Enlighten to submit our response to the Scottish Government's consultation 'The Future of Council Tax in Scotland'. Our responses to the specific questions are set out below, and we have enclosed the Responder Information Form as requested.

Introduction

The current system of council tax was introduced by John Major's government in 1993. Over the past 30 years, and especially since devolution, many problems associated with the current council tax have been raised, some of which are repeated in the Scottish Government's latest consultation paper. However, the only change that has been implemented in that period to reform a tax which many deem to be unfair and outdated was the repeated centrally imposed council tax freeze.

The consultation paper notes the political challenges facing reform:

"In 2018, [a motion to replace council tax](#) was not carried by the Parliament, demonstrating that replacing council tax is challenging without a consensus or prevailing view on how to reform the system. Subsequently, cross-party talks were convened to identify a replacement that could be supported by Parliament. The talks were paused at the beginning of the COVID 19 pandemic and were not resumed"

However, this same challenge could be made of nearly any other policy reform in Scotland, especially within the context of a minority parliament. While it is perhaps an example of the growing "implementation gap" that is undermining faith and trust in politics in Scotland, it is also not a reason for inaction from government.

Changing any tax regime will always create 'winners and losers', but leadership requires the willingness to make difficult decisions and to be honest with the public about the state of public finances, the problems with the current system and why reform is required. Across all policy areas we need to urgently start devising long-term, cross-party solutions, rather than focusing on short-term electoral gain.

Enlighten believes that councils need far greater ability to rely on their own revenue-raising streams, not just their block grant allocation, in order to ensure that they can deliver services. Council Tax is currently a local tax in name only, with the operation, bands, reliefs etc all set centrally.

The consultation paper makes the point that how house prices have changed over the last 30 years has varied dramatically across the country and that the existing housing market also varies considerably. We believe that local authorities should be able to devise their own local tax system, with full control over bands, rates, exemptions and the base to reflect their differing circumstances and priorities. This could mean differing forms of tax used in different areas, but they would be true local taxes and accountable to local politicians.

As a result, we are unable to provide answers to questions 6 to 14 in the consultation using the answer options given because we believe that each of these decisions should be made individually by each local authority. The answers to the other questions are noted below:

Questions and Answers

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 [50 words maximum]

We believe that it should be longer than one Parliamentary term (5 years), ideally probably around 10 years, but are fairly relaxed about the specific time.

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 vary by council area based on local housing markets

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

Other

The design of the tax bands should be locally set.

16. Please provide details, making reference to the type of impact to which your comments relate. [free text, 300 words maximum]

Please provide any other comments or views on the consultation themes or council tax reform that you have not been able to share above. [free text, 300 words maximum]

While we welcome this latest consultation, we have been here before. Throughout the period of devolution there have been parliamentary committee reports; external recommendations and apparent cross-party support behind greater decentralisation within Scotland, for local government renewal and for council tax reform to be a key

part of that. However, nothing has changed. Such impotence can only negatively impact the public's view of Holyrood and Scotland's ability to deliver the long-term change our communities need.

We need to recognise that if we are to improve outcomes in Scotland, whether that is in education, poverty, housing or many other areas, local government is key to that success, and local government taxation sits alongside that.

If parliamentary arithmetic and the operation of a minority administration, something which is unlikely to change at forthcoming election, are an obstacle to that reform, then a mechanism to deliver cross-party support is required. One way forward could be the formation of a 'Smith Commission' for local government reform, which considers options and brings the parties together to find a workable solution.

What is abundantly clear is that we cannot keep talking and failing to deliver. We can and must do better.

Yours sincerely,
Chris Deerin
Director
Enlighten

Consultation: The Future of Council Tax in Scotland

Respondent Information Form

Please Note this form **must** be completed and returned with your response.

To find out how we handle your personal data, please see our privacy policy - [Privacy - gov.scot](https://www.gov.scot/privacy)

Are you responding as an individual or an organisation?

Individual

X Organisation

Full name or organisation's name

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

X Publish response with name

Publish response only (without name)

Do not publish response

Information for organisations:

The option 'Publish response only (without name)' is available for individual respondents only. If this option is selected, the organisation name will still be published.

If you choose the option 'Do not publish response', your organisation name may still be listed as having responded to the consultation in, for example, the analysis report.

We will share your response internally with other Scottish Government policy teams who may be addressing the issues you discuss. They may wish to contact you again in the future, but we require your permission to do so. Are you content for Scottish Government to contact you again in relation to this consultation exercise?

X Yes

No