

8th February 2024

Dear Humza Yousaf MSP, Douglas Ross MSP, Anas Sarwar MSP, Alex Cole-Hamilton MSP, Patrick Harvie MSP, and Lorna Slater MSP

We are writing to you – the leaders of Scotland's main political parties – because you have the power and responsibility to fix Scotland's broken, unjust, outdated, and regressive local tax system.

The current system of council tax leaves those living in high-value houses paying far less as a proportion of their property wealth than households living in lower-value houses. As well as being regressive with respect to property, council tax is also regressive with respect to income. That is, as your income rises, the percentage of your income that you pay in the tax reduces.

This inequality is compounded by bills being based on a property valuation undertaken in 1991 – more than three decades ago. Research undertaken by the Commission on Local Tax Reform in 2015 shows that over half of all properties in Scotland would have changed band if a revaluation had taken place in 2014.

From rising child homelessness to bins that aren't collected, the foundations of Scottish society are being eroded by a local tax system that fails to invest in our basic needs.

Action to address the outdated valuations of property can help address Scotland's challenges and enable local government to play a leading role in mitigating climate change, reducing poverty, and tackling inequalities.

While our organisations may take different views about how council tax should be replaced or reformed, we all agree that a revaluation is a necessary first step for meaningful local tax reform.

This issue is too important to be left to political party arguments – we cannot continue on Scotland's current path which leaves our local services – which are particularly crucial for those on low incomes, single parents and women – cut off from the benefits of increasing property wealth for homeowners.

In Wales a revaluation is underway as part of the co-operation agreement between the Welsh government and Plaid Cymru. It is time for Scotland to follow suit.

Ahead of the 2024-25 Budget being agreed, we need you to commit to work together and put a revaluation in place this year, as a step towards meaningful cross-party reform before the end of the current Scottish Parliament in 2026.

We look forward to hearing your response on this crucial matter.

Signed:

Roz Foyer, General Secretary, Scottish Trades Union Congress

Peter Kelly, Director, Poverty Alliance

Philip Whyte, Director, IPPR Scotland

Jamie Livingstone, Head of Oxfam Scotland, Oxfam Scotland

Aileen McLeod, Interim Director, Wellbeing Economy Alliance Scotland

Carmen Martinez, Coordinator, Scottish Women's Budget Group

John Dickie, Director of CPAG in Scotland, Child Poverty Action Group

Satwat Rehman, Chief Executive, One Parent Families Scotland

Mike Robinson, Chair, Stop Climate Chaos Scotland

Chris Birt, Associate Director for Scotland, Joseph Rowntree Foundation

Anna Ritchie Allan, Executive Director, Close the Gap

Ellinore Folkesson, Chair, Living Rent

Jim Elder-Woodward, Convenor, Inclusion Scotland

Irene Audain MBE, Chief Executive, Scottish Out of School Care Network

Frazer Scott, CEO, Energy Action Scotland

David Kelly, Director for Scotland, Community Transport Association

Maggie Brünjes, Chief Executive, Homeless Network Scotland

Paul Traynor, Head of External Affairs, Carers Trust Scotland

Carole Erskine, Head of Policy & Campaigns in Scotland, Pregnant Then Screwed

Suzanne Slavin, Chief Executive Officer, Ayr Housing Aid Centre

Mandy Morgan, CEO, The Scottish Pantry Network

Rose Jackson, Chairperson, Scottish Pensioners' Forum

Angus Hardie, Director, Scottish Community Alliance

Jenni Snell, CEO, The Young Women's Movement

Robert Palmer, Executive Director, Tax Justice UK

Dr Andrew Purves and Rob Blakemore, Co-Secretary, Coalition for Economic Justice

Andrew Dixon, Chairman, Fairer Share

Dave Watson, Director, Jimmy Reid Foundation

Miriam Brett, Co-Director, Future Economy Scotland

Simon Barrow and Bill Ramsay, National Secretary and Convenor, SNP Trade Union Group

Heather Wetzel, Vice Chair, Labour Land Campaign

Gerry McCartney, Professor of Wellbeing Economy, University of Glasgow

Professor Chik Collins, Director, Glasgow Centre for Population Health

Andy Wightman, Former MSP, Writer and Researcher

Professor John McKendrick, Co-Director, Scottish Poverty and Inequality Research Unit, Glasgow Caledonian University

Stefan Horn, IIPP/UCL

Professor Mike Danson, Chair, Basic Income Network Scotland

Lilian Macer, Scottish Secretary, UNISON

Derek Thomson, Regional Secretary, Unite the Union

Louise Gilmour, Scotland Secretary, GMB

Andrea Bradley, General Secretary, Educational Institute of Scotland (EIS)

Gus Sproul, Regional Chair, Fire Brigades Union

Sam Dunkley, Acting Regional Organiser for Scotland and Northern Ireland, Musicians' Union