

**REPORT TO: THE MORAY COUNCIL ON 2ND JULY 2008**

**SUBJECT: LOCAL TAXATION – CONSULTATION DOCUMENT**

**BY: CHIEF FINANCIAL OFFICER**

**1. REASON FOR REPORT**

- 1.1 The Council is asked to consider submitting a response to the Scottish Government Consultation document entitled “A Fairer Local Tax for Scotland”.
- 1.2 This report is submitted to Committee in terms of Section A(27) of the Council's Administrative Scheme relating to responding consultation on the potential future change of local taxation.

**2. RECOMMENDATION**

- 2.1 **It is recommended that Members consider the draft response to the consultation document attached to this Report and agree a final Council response for submission to the Scottish Government by no later than 18th July 2008.**

**3. BACKGROUND**

- 3.1 The Scottish Government issued a consultation document on the future of Local Taxation entitled “A Fairer Local Tax for Scotland”. A copy of the consultation document has been placed on the Members' Information portal.

**4. SUMMARY OF IMPLICATIONS**

**(a) Corporate Development Plan/Community Plan/Service Improvement Plan**

No direct implications at this time.

**(b) Policy and Legal**

No direct implications at this time.

**(c) Resources (Financial, Risks, Staffing and Property)**

The risks identified in the draft response are largely Scotland wide, although there may be more local implications in terms of jobs associated with Council Tax billing and collection.

**(d) Consultations**

A copy of the consultation document was circulated to Council Group Leaders on 24th March 2008 and subsequently a draft response was circulated to the same Group on 30th May 2008.

At this stage, the draft response has had no input from any Council Member.

**5. CONCLUSION**

- 5.1 There are a number of important issues to consider in the consultation document. This report provides the Council with an opportunity to submit a response to the Scottish Government.**

Author of Report: Mark Palmer, Chief Financial Officer – Ext 3103

Background Papers:

Ref: MP/LJC/457132/444309