

PE1816/B

Patricia Brown submission of 11 September 2020

The current system of council tax banding was formulated in 1991.

Many dwelling places have been erected since. I fail to understand how bandings can be fairly applied to new builds, using the current system. It is also unfair that extensions and alterations can be made to pre-1991 properties without an upgrade to the level of charges, ie only the original levy still applies. Surely this should be reviewed.

I believe that properties built since 1991 cannot possibly be reasonably assessed, unless compared to similar pre-1991 builds. For example, at present a 2-bed, semi-detached house, with garden at rear, built pre-1991 is classed as band 'B' whereas, within the same council area, a 2-bed ground flat with no outside ground space, back or front, built approximately 15 years ago is classed as band 'E'.

I believe that an overall re-assessment is required, across the board, to rectify this long-standing outdated tax.