

Motion to: Council

18 March 2025

Subject: Motion to advocate for the Replacement of Council Tax with a Progressive Land Value Tax

Proposer: Councillor Davis

Seconder: Councillor Galvin

This Council **NOTES:**

- 1) Council Tax, as currently structured, is widely regarded as regressive, disproportionately impacting low-income households.
- 2) Alternative taxation models, such as Land Value Tax (LVT), have been proposed to create a fairer and more progressive system.
- 3) Norwich City Council has implemented a supportive Council Tax collection approach, working closely with financial consortiums to assist residents facing debt issues.
- 4) Despite these efforts, the burden of Council Tax continues to contribute to financial hardship among residents

This Council **BELIEVES** that:

- 1) Implementing a Land Value Tax could alleviate some of the financial pressures on residents by ensuring that taxation is based on land value, promoting fairness and equity.

This Council **RESOLVES** to:

- 1) Formally call upon the UK Government to initiate a comprehensive review of the current Council Tax system and explore the viability of replacing it with a more progressive taxation system, such as Land Value Tax.
- 2) Engage with other local authorities, relevant stakeholders, and experts to build a coalition advocating for tax reform that prioritizes fairness and reduces the financial burden on low-income households.
- 3) Continue to support residents struggling with Council Tax debt by enhancing access to financial advice services and exploring interim measures to mitigate the impact of the current systems