UNISON Scotland response: Council Tax High Value Property Bands (Mansion Tax)
August 2026

UNISON is Scotland's largest trade union representing over 160,000 members working in public services, across areas including local government, education, social work, and housing. We welcome the opportunity to submit our views to the Council Tax High Value Property Bands (Mansion Tax) consultation.

1. Please indicate your most preferred option for the Band I relative tax rate.

[For illustrative purposes, a relative tax rate of 2.886 produces an estimated annual charge of around £4,770, calculated using the 2026-27 average Band D charge in Scotland].

Less than 2.886

2.886

More than 2.886

Don't know

2. Please indicate your most preferred option for the Band J relative tax rate.

[For illustrative purposes, a relative tax rate of 4.628 produces an estimated annual charge of around £7,650, calculated using the 2026-27 average Band D charge in Scotland].

Less than 4.628

4.628

More than 4.628

Don't know

3. Please provide any comments or views on the consultation themes that you have not been able to share above. [free text, 1,500 characters maximum]

Two new high value council tax bands would be a welcome step towards more progressive tax but falls short of the significant change needed to create a genuinely fair system that sustains public services.

We question the logic of introducing two bands based on April 2026 values without also revaluing properties at other bands. In these proposals, targeted revaluation will only apply to properties estimated to be worth over £1m. Through this process, the updated value of properties thought to be worth over £1m but which are valued under £1m will be scrapped, rather than applied in a modernised banding scheme and taxed appropriately.

The proposed allocation of additional revenue raised across councils in agreement with COSLA in part addresses the obvious concern that revenue will primarily be raised in affluent areas with more high value properties. This, however, challenges the principle of council tax - to fund local authorities by taxing residents of them. Fragmenting the system by introducing two bands which don't operate like all others, while stopping short of a meaningful overhaul of the system, risks tokenism.

Replacing council tax with a fairer property tax, based on an annual percentage of current value, could raise more revenue for public services and reduce financial pressure on low-income households. Research for the STUC estimates a proportional property tax could raise £783m in additional revenue while providing a rebate for low-income households.

Lilian Macer
Scottish Secretary
UNISON Scotland
UNISON House
14 West Campbell Street
Glasgow
G2 6RX

For further information contact: Claire Beaton-Thomson – c.thomson@unison.co.uk