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**OXFORD
CITY
COUNCIL**

Sir Michael Lyons
Lyons Inquiry into Local Government
Funding
Room 3/12
1 Horse Guards Road
London
SW1A 2HQ

16th December 2005
Our Ref: WR/amp/703
Our Ref: Dec05/CJB/NN
Your Ref:

Dear Sir Michael

Council Tax Review

I write to bring to your attention the Motion attached to this letter that was adopted by the City Council at a meeting of the Full Council on 21st November 2005.

I would be grateful if you could bear the sentiments of the Motion in mind in the course of your Inquiry.

Caroline J. Bull

**Caroline J Bull
Chief Executive**

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COUNCIL – 21 NOVEMBER 2005

Motion adopted by Council entitled “Council Tax Review”

“Council welcomes the postponement of revaluation of housing in Oxford for Council Tax purposes and hopes that central government will use the time gained to identifying a much fairer type of taxation to finance local government.

The reliance on a single form of taxation means that electors are not given a proper choice between different approaches to taxation that might be put forward by different candidates and parties at local elections.

In other countries local government has access to a range of taxes based on property, income, sales of goods and services and so on. This gives electors a proper choice of approaches to and philosophies of taxation.

As well as taxation the Lyons Inquiry is now looking at Local Government powers. This Council believes that this is an opportunity to reduce the number of public service bodies that are not democratically accountable – local health and police services for example.

The Chief Executive is asked to write to the Lyons Inquiry to express the view of the Council that Local Government should be funded by a flexible range of systems of taxation, based as closely as possible on wealth and ability to pay, and that democratic accountability should be a pre-requisite in the provision of all locally delivered public services.”