I would like to make the following points for the rate review taking place

I am of the opinion that rates based on property valuation is completely wrong as it affects the vulnerable eg those on fixed incomes such as pensioners especially those who have savings or income over the pension credit scheme and thus do not qualify for their rates being paid for.

If a pensioner scheme is to be applied it should apply to all pensioners irrespective of income.

No property vacant and occupied, business or private, should be exempt from rates.

Also the non rating of student accommodation should cease - why should landlords not pay rates no matter who resides in there profit making business.

Those seeking planning permission and when it is granted should be made to pay rates on the proposals from that date - this should assist in the financing of planning offices

At the end of the day rates based on property is a tax and as such it should be based on not valuation but on the ability to pay ie income of all who reside in it - a poll tax - the only fair way