

**Rebecca Evans AS/MS**  
**Y Gweinidog Cyllid a Llywodraeth Leol**  
**Minister for Finance and Local Government**



**Llywodraeth Cymru**  
**Welsh Government**

John Griffiths MS  
Chair – Local Government and Housing Committee  
Welsh Parliament  
Cardiff Bay  
Cardiff  
CF99 1SN

1 February 2024

Dear John,

**Local Government Finance (Wales) Bill**

During my attendance at the committee's meeting on 13 December 2023, I referred to work carried out by Bangor University in respect of a land value tax. The work, published in 2020, provides an appraisal of the practical viability of a land value tax and identifies further work which would be required in order to further progress a move towards delivering this tax.

Details of this work can be accessed [here](#).

Yours sincerely

A handwritten signature in black ink that reads "Rebecca Evans." The signature is written in a cursive style.

**Rebecca Evans AS/MS**  
**Y Gweinidog Cyllid a Llywodraeth Leol**  
**Minister for Finance and Local Government**

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.