

RESPONDENT INFORMATION

To help us make the most of your response, please tell us about yourself and how you want us to use the information you provide. There are some questions marked * and these must be answered by all respondents, unless you are directed past this question.

* I am responding as:	<input type="checkbox"/> An individual
	<input checked="" type="checkbox"/> An organisation/group
Name of Organisation (if appropriate)	<i>Aberdeen City Council Liberal Democrat Group</i>
Forename	<i>Ian</i>
Surname	<i>Yuill</i>
Address	<i>Aberdeen City Council Town House Broad Street Aberdeen</i>
Postcode	<i>AB10 1FY</i>
Telephone	
Email	
Do you consider yourself or your organisation as from or representing?	
<input type="checkbox"/> a rural area	<input checked="" type="checkbox"/> an urban area
<input type="checkbox"/> an area with both urban and rural parts	<input type="checkbox"/> don't know / not applicable
Would you be happy to be approached by the Commission for further discussion about your submission?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If you are responding as an individual:	
* Do you agree to your response being made available to the public on the Commission's web site?	<input type="checkbox"/> Yes <input type="checkbox"/> No
* If you have agreed to your response being made available to the public, please tell us if we may also make your name and address available. (Please select one option only)	
<input type="checkbox"/> Yes, make my response, name and address all available	
<input type="checkbox"/> Yes, make my response available, but not my name and address	
<input type="checkbox"/> Yes, make my response and name available, but not my address	
<i>If you are responding as an individual we would be grateful if you could provide some additional information at the end of this form. This is absolutely optional but will help us get an overall picture of the information we receive.</i>	
If you are responding as a group or organisation:	
* The name and address of your organisation will be made public on the Commission's web site. Are you content for your response to also be made available?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Which of the following best describes your organisation? (Please select one option only)	
<input type="checkbox"/> Community Group	<input type="checkbox"/> A business
<input type="checkbox"/> Local Authority	<input type="checkbox"/> A government department or agency
<input type="checkbox"/> Other public sector organisation	<input type="checkbox"/> A social enterprise
<input type="checkbox"/> Third Sector organisation	<input checked="" type="checkbox"/> Other (please specify)
<input type="checkbox"/> Professional body	<i>Political party</i>
Short description of the main purpose of your organisation:	
<i>Our group comprises the Liberal Democrat members of Aberdeen City Council</i>	

Tell us what you think

We have not provided a long list of questions, but we do want to hear what you have to say about some themes. Please respond to as few or as many as you wish. If you would prefer to send us other information, please feel free to do so. However, it would be helpful to keep your response to no more than eight pages.

If you are able to, please provide evidence or examples in support of what you say. This will help us explore your ideas further.

1. SCOTLAND'S CURRENT SYSTEM OF COUNCIL TAX

To what extent does the current system of council tax deliver a fair and effective system of local taxation in Scotland? Are there any features of the current system that you wish to see retained or changed?

You may wish to illustrate your answer with examples from your own experience.

The current system of council tax is an unfair system of local taxation which, despite the various discounts available, does not relate to people's income and ability to pay.

The current system, where council tax levels have been effectively frozen by Scottish Government action, harms local democracy by making councils responsible for making decisions only about spending and not about income generation.

The relatively small proportion of a local authority's income generated by council tax also means that, even if the Scottish Government were to remove the cap on council tax levels, local decision about varying the level of council tax have a relatively small impact on a council's income.

2. REFORM OF LOCAL TAXATION

Are there alternatives to the current system of council tax that you think would help to reform local taxation in Scotland? What are the main features of these, and why do you think they would deliver improvement?

Do you have any examples of why this is the case?

We believe:

1. It would lead to healthier local democracy and make councils more accountable to local citizens if local authorities were responsible for generating a much higher proportion of their own income and that a correspondingly smaller proportion to that income should come in the form of grant from the Scottish Government.

2. In the interest of local democracy and community accountability, local authorities should be responsible for setting their own local taxation levels.

3. That local personal taxation should be progressive and that a local tax based on income best meets this requirement.

We believe the points above are best satisfied by abolishing the council tax and replacing it with a locally set income tax. A local element of income tax, collect via PAYE with national income tax, also has the benefit of being easy to administer, transparent and understandable.

We would not support the replacement of the Council tax by a flat charge on individuals as the, even with a scheme of allowances, would be extremely regressive in its application.

3. LOCAL PRIORITIES

How well do you think that communities' local priorities are accounted for in the way that local taxation operates at the moment? If there is room for improvement, how should things change?

Do you have any ideas or examples about how this could improve people's lives?

The current system of local taxation and local government funding - where a council's overall budget is effectively set by the Scottish Government - is anti-democratic. It prevents local communities choosing through local elections whether to elect councillors who would support increasing or decreasing local taxation with the corresponding effect on local services.

This could and should be improved by replacing the council tax with a locally set income tax, removing any Scottish Government cap on local taxation levels and substantially reducing the proportion of a local authority's income provided by the Scottish Government by way of grant.

We also believe that each local authority should be able to set their own level of Non Domestic Rates and should retain the income generated from Non Domestic Rates.

Setting local taxes locally will improve people's lives by allowing local communities, through the election of councillors, to make choices about both the level of tax they wish to pay to their local council and the level/quality of services they wish to receive from their local council.

4. FURTHER INFORMATION

We would like to keep the conversation going. Please tell us about any events, networks or other ways in which we could help achieve this.

We are unaware of any particular opportunities but would be happy to participate in future consultations.

Thank you for your submission. If you have any queries about the Call for Evidence please contact us at:

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