

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>Aberdeenshire Council</i>	
Forename	<i>Woodhill House</i>	
Surname	<i>Westburn Road</i>	
Address	<i>Aberdeen</i>	
Postcode	<i>AB16 5GB</i>	
Telephone		
Email		
Do you consider yourself or your organisation as from or representing?		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a rural area	an urban area	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 checked="" 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 type="checkbox"/> Other (please specify)
<input type="checkbox"/>	Professional body	
Short description of the main purpose of your organisation:		

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 well established and familiar with residents and also firmly embedded within Local Authority processes for administration and collection. In addition, when the property aspect of the tax (based on Bands of Property values) is combined with the personal element (e.g. 25% discount for a single person) the concept of fairness is represented. Therefore the existing system can be seen as effective. With this history of Council Tax, it is correct to state that Local Authorities are very experienced and capable of administering the local tax.

Key issues: The impact on of a local tax on residents and the impact on Services

The setting, administration and collection of tax locally is a key component linking residents and communities to local government service provision through the direct link of money collected locally being turned around into services delivered locally.

In terms of the impact on Service provision: a stable, modern, easily understood local tax system connected to the delivery of local services is fundamental.

Changes to the current system: more bands, review of widths of bands, regular revaluation of property, eg every 5 years.

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?

The stability and fairness of a tax system are key drivers for a local tax that works effectively, is straightforward to collect and can be directly attributed to local service provision.

An updated and progressive property based system of local taxation, set and raised locally, based on a reformed Council Tax model could provide the stability and fairness.

Reformed = more bands, review of widths of bands, regular revaluation of property, eg every 5 years.

Such a system could deliver improvement by providing Local Authorities with a degree of certainty with regard to future funding and allow greater medium to long term planning of service priorities.

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?

Communities local priorities are reflected in service delivery which is based on local authority priorities. The local taxation element enables these priorities to be delivered rather than the local taxation determining the priorities. The communication of effective service delivery and the meeting of local priorities is captured through contact / surveys with residents to gauge their satisfaction with service delivery. Local accountability is fundamental as is the ability to explain what local taxation (money) has been spent upon.

Council tax is one of the components of the funding envelope, with just under 20% of income to Local authorities. In Aberdeenshire for example there are approximately 1,000 new homes per year which does generate Council Tax but this also creates demand for Council Services and in time the additional Council Tax will also be considered as part of the total funding received by the Council.

The ability to plan on a medium to long term basis would enable local taxation to be linked to the future service delivery plans of local authorities.

An improvement with regard to the sharing of information across organisations eg DWP, Inland Revenue and Local Authorities would be welcome.

The advancement of online technology – pay on line, manage Council Tax account on line, self-service for Change of Circumstances is also seen as a more efficient method of managing information and resources.

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.

The continued inclusion of bodies such as COSLA, SOLACE, CIPFA, Local Authority Directors of Finance in the discussion is seen as very positive.

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

Commission on Local Tax Reform
Verity House
19 Haymarket Yards
Edinburgh EH12 5BH
0131 474 9200
email: info@localtaxcommission.scot
twitter: [@localtaxscot](https://twitter.com/localtaxscot)