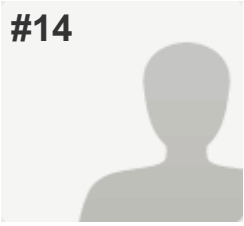**#14**

PAGE 2: RESPONDENT INFORMATION

Q1: Please tell us a little about yourself
Forename

Q2: Would you be happy to be approached by the Commission for further discussion about your submission?
Yes

Q3: Do you consider yourself or your organisation as from or representing?
a rural area

Q4: I am responding as an:
An individual

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Q5: You have indicated that you are responding as an individual.Do you agree to your response being made available to the public on the Commission's web site?
Yes

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Q6: **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.**

Yes, make my response available, but not my name and address

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Q7: You have indicated that you are responding on behalf of an 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?

Respondent skipped this question

Q8: Which of the following best describes your organisation?

Respondent skipped this question

Q9: Please provide a short description of the main purpose of your organisation.

Respondent skipped this question

PAGE 6: TELL US WHAT YOU THINK

Q10: 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? Please illustrate your answer with any examples from your own experience.

I personally consider a tax based on property to be a useful distinction from income tax and VAT.
To the extent that Council Tax does that, it is fair in my view for many in the middle wealth area, but the ratio between property tax and the others does not seem quite fair - it is light. The charges for expensive properties seem light, and the way charges are made for people on low income far from transparent.

It is questionable whether the tax is really local though or if it needs to be. Why not have a Scotland-wide system?
The large area of many Councils mean very high-priced areas (e.g. Inverness, Aberdeen suburbs) get lumped in with low-priced areas in Highland & Aberdeen-shire.

I would like to see the simplicity and ease of collection of the current system retained.

I would like to see the 'muddle' with water charges removed (one charge for tax and water at present) - charges for water should be separate, even if the Council still makes the charge.

At the moment, if you improve a property the Tax-Band does not seem to go up. That is simply not right and causes resentment. It must change.

Q11: 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?

I can not see why a simple property tax, based on the value of the house and curtilage can not work in Scotland.

There is still a question about what it should be relative to income tax and VAT.

I think this would be fairer in that it shifts the burden of that tax to richer areas and hence provide more support to less well-off areas.

Q12: 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?

I don't think local priorities are accounted for, because so much of Council's funding is central and is set by the Scottish Government formula.

But I don't think that can realistically change, because any sort of truly local taxation means more money in the richer areas, and less in the poorer, so for example schools in the richer areas get better.

Q13: 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.

Respondent skipped this question