



# THE COMMISSION ON LOCAL TAX REFORM

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## ***WHAT'S THE FUTURE OF LOCAL TAXATION IN SCOTLAND?***

*Tell us what you think*

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We are an independent Commission that brings together expertise and experience from across Scotland to look at ways of delivering a fairer system of local taxation in Scotland. The Commission is chaired by Marco Biagi MSP, Minister for Local Government and Community Empowerment, and Councillor David O'Neill, President of the Convention of Scottish Local Authorities. The Commission will present its findings in late 2015. You can find out more information about our membership and remit at [www.localtaxcommission.scot](http://www.localtaxcommission.scot)

**We want to begin our work by hearing your views and suggestions about what happens now, and what the future might be.**

This call for evidence is only our first step in listening to you. Any information that you give us now will help start the debate, but we also want this to be an ongoing conversation. Over the next few months we will be setting up different ways in which you can meet us or tell us what you think. A good way to find out about these is by signing up to our newsletter by following @localtaxscot on Twitter.

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### **How to Respond**

We will use your information to develop our work, and so what you tell us is really important. For that reason, we want to hear from you by **22 JUNE 2015**, or sooner if you can. *However, let us know if you need more time.* Please also feel free to share any other information with us.



**You can complete and return this form electronically to:**  
[evidence@localtaxcommission.scot](mailto:evidence@localtaxcommission.scot)



**You can also respond online via our website:**  
<http://localtaxcommission.scot/initial-call-for-evidence/>



**Alternatively you can post a copy of this form to:**

The Commission on Local Tax Reform  
Verity House  
19 Haymarket Yards  
Edinburgh, EH12 5BH

If you are responding as an individual we would be grateful if you could also provide some other information at the end of this form. This will help us develop an overall picture of the information we have. This is optional and will be used anonymously and remain strictly confidential.

If you have any queries please contact [info@localtaxcommission.scot](mailto:info@localtaxcommission.scot) or call us on 0131 474 9332.

## 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 checked="" type="checkbox"/> An individual	
		<input type="checkbox"/> An organisation/group	
Name of Organisation (if appropriate)			
Forename			
Surname			
Address			
Postcode			
Telephone			
Email			
Do you consider yourself or your organisation as from or representing?			
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a rural area	an urban area	an area with both urban and rural parts	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
<b>If you are responding as an individual:</b>			
* Do you agree to your response being made available to the public on the Commission's web site?		<input checked="" 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 checked="" 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>			
<b>If you are responding as a group or organisation:</b>			
* 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 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 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.*

*I do not think the present system is fair.*

*My present home is band D. This happens to be the smallest property I have lived in, in my lifetime. I did challenge the banding - but it would seem that I am being charged for the view (not the size as one is led to believe). The system is based on prices at 1991 - Therefore new builds are estimates on what they may have cost at 1991. It would appear that at that time, older properties were not popular, hence the reason they have a lower banding.*

*In Ardrossan, where I live, I stayed approx 200 yards from where I am now. The banding was A. It was a 2 bedroom flat (which I am in at present). All areas, with the exception of the bathroom, were larger. Even had ample storage space as well.*

*Whilst awaiting this new build, we rented a property, a mid terrace 2 bedroom (ex social housing property). This was also banded at A. This was very spacious, so much so, one of the bedrooms could fit at least 2 double beds. The property next door which had an additional room, housed 5 people. Their band was B.*

*There are social housing properties quite close to here (some of them will have a good view) and they are banded lower than a D.*

*I also think it is wrong for the water companies to use the banding system as a means to collect water charges/rates. As you can see, I am paying more for my glass of water, than the family of 5*

### 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?*

*I think revaluation of all properties.*

*If size is to be the prime factor - then it should be irrespective of view.*

*If value is the prime factor - then there was a price boom just before the "crash" - my property is now a lot less than purchase price. Prices should be as of present*

*There will be some people who pay "over the odds" for properties - thus increasing the band. I know of someone in a block of flats who has a higher band than the others, because someone bought at a higher price.*

*Another option would be based on what you earn - I think everyone should pay something*

### 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?*

*I think at present that they meet the needs of the community. But like everything, there is always room for improvement.*

### 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.**

*I read about this in the newspaper. Not everyone reads them. There is the internet, facebook, twitter which may engage some people.*

*If you want everyone's view - then a leaflet*

**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  
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0131 474 9200  
email: [info@localtaxcommission.scot](mailto:info@localtaxcommission.scot)  
twitter: [@localtaxscot](https://twitter.com/localtaxscot)