

## 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 checked="" type="checkbox"/> a rural area	<input 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
<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"/>	Local Authority
<input type="checkbox"/>	Other public sector organisation
<input type="checkbox"/>	Third Sector organisation
<input type="checkbox"/>	Professional body
<input type="checkbox"/>	A business
<input type="checkbox"/>	A government department or agency
<input type="checkbox"/>	A social enterprise
<input type="checkbox"/>	Other (please specify)
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 is massively out of date. It was supposed to be based on the value of the property but there hasn't been any revaluation of properties for almost 30 years or so. I think that a land based tax might be better and fairer. Also, we don't really think of the 'Council Tax' as a 'local tax'. Highland council area for example is 'local' to very few people and therefore there is no feeling of ownership of the services that are provided, or involvement in the delivery of services or what the priority for a particular community might be. I think if we reviewed the council tax using the principles of fairness, affordability and clarity everyone would accept that. But I think that in addition, we should introduce a genuinely 'local' tax. This would be tax raised locally and spent locally. If we began by both taxes not amounting to more than a few percentage points above the current council tax there would still be an increase, but not too much. I don't think there are any features of the current system that I would wish to retain. Please provide your response here*

### 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?*

*Please provide your response here The hot topic is devolution of power to communities and whatever tax system we have should be designed with some local democracy in mind. This should be aligned with any change to community council elections; community council budgets, etc. etc. Empowerment will bring diverse opinion, arguments about priorities but that in turn should make community councils more acceptable and worthwhile. Currently, without a budget, they are unattractive to join, seen often as ineffective cliques and unless the chairman or some of the members are committed activists who are creative in their thinking and good at lobbying, then the CC's earn their reputation as being useless and toothless. I think the growth of local development companies or trusts, social enterprises and community groups outside of the CC's with the power to raise funds should be an example of grass-roots activism that could be built upon. In the same community with a dying community council, there can be a very active and business like community development trust attracting some of the real talent within the community. And it's not all about how many smart or professional people a community has (so-call community capacity) because the evidence shows that there are folk willing to learn and grow when an exciting project or prospect for development is possible.*

### 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?*

*Please provide your response here.*

*I think i may have covered some of this in earlier questions. If a communities local priorities are met or shared by the local authority then it is by default rather than by design or by a dedicated elected councillor who can/will bring all of the relevant departments together to make something happen. However, even when that does happen (and I speak from experience) it is cumbersome and bureacratic eg - trees need pruned, or a drain needs cleaned out - the councillor will hear of these jobs perhaps at a CC meeting; takes them to the council small works dept. or whoever, they in turn will send someone to take stock of the situation, who in turn will make a small works request form for his next in line boss who will cost the work (if it has to be contracted out he will need to write a formal job description have that approved and wait for three contractors to submit a price for the work) and then decide if it can be afforded in their budget. This can all be being decided at a distance of over 100 miles - so we have had possibly most of a day taken up by sending the small works officer out to assess the need of the work to be done. (Staff cost and mileage) A few hours of office work writing up his time-sheet and describing and prioritising the work? Time taken at the meeting with other officers looking at the proposals and I guess prioritising the need versus other such work ie is it urgent. Anyhow, you get my drift. With a small budget, paid for by local taxes, the local priority will be decided locally and the work done locally albeit by a local contractor. but then again, it may be that the local tax could pay for a small works/handyman/fixit/contracter themselves. consider how many departments are all replicating this work, environment, housing, infrastructure, etc. etc.*

### 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.**

*Please provide your response here*

*People in Scotland since the referendum have become much more politically aware and I think that you would find if you were so minded, that you could stimulate real discussion across the country about taxation. there are so many groups that have literally thousands of members; Commonweal, RIC, Engender, Adult Education groups, Women for Indy, but what about the WRI, or Church groups, all of Civic Scotland would have something to say surely. Make it as big as Scotland Decides - find new ways of 'consultation' - involving volunteers, or social enterprises, or interested economists. Some good marketing folk could have a great time designing how we get to everybody. Maybe some stimulating questions and some shocking facts to get folk thinking about it!*

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

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