

Call for Written Evidence

#84



PAGE 2: RESPONDENT INFORMATION

Q1: Please tell us a little about yourself

Q2: Would you be happy to be approached by the Commission for further discussion about your submission? No

Q3: Do you consider yourself or your organisation as from or representing? an area with both urban and rural parts

Q4: I am responding as an: An individual

PAGE 3

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

PAGE 4

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

PAGE 5

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?	<i>Respondent skipped this question</i>
Q8: Which of the following best describes your organisation?	<i>Respondent skipped this question</i>
Q9: Please provide a short description of the main purpose of your organisation.	<i>Respondent skipped this question</i>

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.

Current system of reduction encourages dishonesty and divides people.

Example: Two students sharing a flat in Glasgow, one completes her course and is automatically placed as the named responsible individual by Glasgow Council. (25% reduction applies). The second student 6 months later completes her course (Law) and refuses to contribute or share in the cost of council tax, (Glasgow council automatically raise it to the full 100%), the Law student argues that her main address is in Inverness and her mother already pays council tax at that address. The first students is advised by citizens advice, a. its your responsibility, b. Go to court if you can't resolve the issue. The situation resulted in the first student moving out and the second leaving immediately afterwards.

Size/value of a property is irrelevant.
Block of flats on Mousebank Rd Lanark - 7 flats each two bedroom - living/kitchen area combined - Band C council tax total for the block approx (£9000)
Same road; two NEW large mansions with triple garage EACH covering more than the size of the block of flats and garden area plus. Council tax each £3036.
Presently income above the threshold is not considered relevant. Not every one pays.
My street - Band E. I am single - widowed - Unemployed on a redundancy pension but have savings and therefore do not qualify for reductions except from single person. (25) I pay approx £1400).
Neighbours are double income and treble income with a profusion of cars. Band E is £1800 therefore per working person my Neighbours pay £600 each...

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?

To conform to the Scottish Government's mantra of a Fair and Equal Society then this must apply to all individuals.

Based on the premise that all taxation is raised for the common services for all citizens and to provide for the well being of the country as a whole.

The provision of funds to the local councils must therefore be provided through general taxation from central funds.

Contribution of tax can only be paid from within the means of the individual, of which I mean direct INCOME taxation. (The present CT expects an inanimate entity to pay, namely a house).

A Fair and Equal taxation system should pay for the administration of the country, and the councils should receive a fair contribution from Central Government - the central taxation control.

The burden on the councils to collect tax is a duplication of effort and therefore savings can be made here, and therefore allow the councils to concentrate their resources on providing service.

I would support local services being wholly paid for through general taxation, where every individual contributes within a fair means, presently income tax. If this was 25% I would still be paying the same as Income plus council tax. (example only).

In this system EVERY individual above the Tax threshold would contribute fairly into society.

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?

Having one system of taxation would improve peoples lives by:

In a double income household the change of circumstances (perhaps starting a family) and with a reduction of income council tax is no longer a consideration, meaning a bill that still HAS to be paid is no longer an issue.

People would be able to choose to move to a larger home to accommodate a growing family without considering the extra council tax, which may increase in the future if determined by the value of the property.

Affordable housing could be built to a better standard and provide a improved quality of environment instead of being reduced in size to minimize CT. This would improve the quality of the present public housing.

A general taxation system would mean that any reduction in pay does not impact on having to pay council tax. Therefore fluctuation on income is less stressful by removing the NEED to go begging to the council for a reduction.

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