

## 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 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
<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.*

*Not well. It is neither efficient nor effective.*

*The first problem is the lack of connection between the CT levied and the taxpayer(s) ability to pay, as objectively assessed in other forms of direct taxation, like income tax. This would seem to be acknowledged by the Holyrood administration as in its' website statement of February 2015. For as long as the collection of local tax is based upon notional property values, or any other property-based system, then it will fail, as CT has failed, Poll Tax failed and domestic rates failed. This applies also to other property-based proposals, eg Burt report, rejected in 2006. There are two main reasons, perceived unfairness, in that CT is assessed and levied without reference to revenue income. Two households, side by side, assessed as having the same CT liability, can accommodate different numbers of earners and have different amounts of revenue income. The second reason is that inability to pay leads to CT arrears and non payment thus loss of income to the local authority. One levying authority, East Dunbartonshire, has resorted to misuse of Diligence as a means of collection, for which it faces legal proceedings, a matter which is presently "live". This is a problem across the local authority area.*

### 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?*

*Yes, an alternative exists in the form of local income tax, which should be set and collected by local authorities who would then have "tax and spend" powers. For as long as it is individuals and not land and properties who use local services, then local income tax is preferred. This does not preclude a separate levy on property within the area, just as we have business rates, but the guiding principle must be "ability to pay" on grounds of fairness and practicality.*

*The second important change which will be made is to remove the anachronistic notion of Council Tax as a priority financial obligation, before utilities and other essential services. Local (levying) authorities will take their place and have equal ranking with other essential service providers. The removal of this damaging preference should also lead to an improvement in local authority performance.*

### 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?*

*Not well at all. The present system is ineffective, inefficient and unfair. Priorities can and do vary between and among local authorities. The position is made worse by at least one Council's use of Sheriff Officers and misuse of Diligence (see above) as a means of collection. This insidious, unlawful practice will be ended forthwith, by legal process, if needs be.*

*Local priorities are best reflected in taxation which, based on ability to pay, is set and collected by local authorities. This also increases the likelihood of greater community involvement in local government and through increased interest and participation, a raising of standards and quality of representation and decision-making.*

*Lives could be improved by greater empowerment of citizens and increased involvement in decision-making.*

*It is accepted and understood that both Government and the devolved Holyrood administration have a role and view in ensuring consistency and accountability, but as far as possible the new system should operate and be responsible locally.*

### 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.**

*This has been a valuable and welcome exercise on what is an important and topical issue as shown eg, in this week's coverage and leading article in "The Herald" newspaper.*

*Please keep the profile of the exercise high, by media briefings and releases on progress and responses received as the process develops. The exercise may also be enhanced through local authorities themselves, by eg, community meetings, library events and by use of the authorities' own information networks.*

*Established and valuable advice networks, notably the Citizens' Advice service should also be encouraged and invited to take part.*

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

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twitter: [@localtaxscot](https://twitter.com/localtaxscot)