

Call for Written Evidence

PAGE 2: RESPONDENT INFORMATION

<b>Q2: Would you be happy to be approached by the Commission for further discussion about your submission?</b>	Yes
<b>Q3: Do you consider yourself or your organisation as from or representing?</b>	an area with both urban and rural parts
<b>Q4: I am responding as an:</b>	An individual

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<b>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?</b>	Yes
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<b>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.</b>	Yes, make my response available, but not my name and address
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<p><b>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?</b></p>	<p><i>Respondent skipped this question</i></p>
<p><b>Q8: Which of the following best describes your organisation?</b></p>	<p><i>Respondent skipped this question</i></p>
<p><b>Q9: Please provide a short description of the main purpose of your organisation.</b></p>	<p><i>Respondent skipped this question</i></p>

<p><b>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.</b></p>
<p>The current system is not fully fair.          Firstly with the inclusion of Water charges in the bill the poorest members of society are lumbered with the full share of that despite receiving discounts and rebates for council tax. Clearly the same approach should apply across all aspects of the charge for these services in order to ensure the burden is fairly shared.          Secondly the current banding system does not reflect modern scotland either - there are insufficient bands to take account of the enormous spread of values of property nowadays. Those who earn more should pay a higher share (and i include myself in this category as i earn above the national average) and this needs to be reflected in what you pay for local services. However you must differentiate from those who have seen property value increase while they stay in one place to those who are buying new property at higher values - the cost of council tax should be a consideration in that purchase and buying a more expensive property naturally would increase your liability. As an example if someone is buying a property worth £500k then surely they have made a considered financial judgment that they can afford it and if that is the case then they are in a much better position to pay a larger proportion of the council tax than someone who buys a property worth £200k and so on.          Lastly the local authorities need to retain control over allocation of their resources and budgets as they should in theory know where they need to invest for best value. I am aware that does not always work in practice but there is a far higher chance of it working locally than if run nationally.</p>
<p><b>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?</b></p>
<p>Having considered options including local income taxation, local land taxes and local vat etc i still think the most effective method is council tax based on property. with adjustment and refining it will be the fairest method as it takes into account that you live locally and therefore pay locally. local income taxes do not necessarily reflect that fact and adversely penalise those who are salaried as against self employed to a degree. Taxing land is too generic and would require a massive overhaul of the entire system.</p>

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**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?

Not accounted for at all currently. Councils are currently focused on savings and therefore have to make decisions based on necessity rather than providing best service. In the modern era it cant be difficult to provide the opportunity for local engagement using text/email/online surveys regarding budget and spending plans and try to incorporate more of what the local community wants.

**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.

Online is one of the most effective methods given the capability for such a large proportion of the population to use the internet. Must be cheaper than paper based assessments and responses. Same reasoning should apply to voting - provide the option for it and you will see significant uptake. There is always a requirement to provide direct contact via correspondence or phone as well but that should be focused on those most likely to require - there must be sufficient information in the various government databases to allow for targeted communication?

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