



## Call for Written Evidence

**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?**

*Respondent skipped this question*

**Q8: Which of the following best describes your organisation?**

*Respondent skipped this question*

**Q9: Please provide a short description of the main purpose of your organisation.**

*Respondent skipped this question*

### 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.**

I do not like the low top level of council tax. After the top level is crossed, which is the level a lot of homes are already at, everyone gets charged the same. There should certainly be further scale at the top end, so that the burden of council services are taken more on the shoulders of those than can take the extra burden. The council tax freeze should really have only been for the lower bands, as the difference between the highest and lowest bands does not seem to be enough. Should someone in a million pound property only pay £2,000 pounds more a year than someone in a council house?

I personally use a lot of council services, I think they are amazing and I personally would be happy to pay more. I would rather pay local than national taxation.

I think it would be better if the system was scrapped entirely and replaced with a land value tax.

**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?**

I think it would be great if we had a land value tax.

I would spread the burden of taxation to the correct places, where people who own and let lots of land, or own land speculating that prices will rise, will pay more tax than someone who just wants a home to live in.

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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?

I think local priorities would be helped by a land value tax, as there would be more incentive to sell land that could then serve a useful purpose.

I think since the money is spent locally it would be good if the collection and organisation would be local as well. It doesn't seem fair that the government has been able to pressure councils into a council tax freeze that seems to have been causing a lot of issues.

**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*

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