

Call for Written Evidence

PAGE 2: RESPONDENT INFORMATION

Q1: Please tell us a little about yourself	<i>Respondent skipped this question</i>
Q2: Would you be happy to be approached by the Commission for further discussion about your submission?	<i>Respondent skipped this question</i>
Q3: Do you consider yourself or your organisation as from or representing?	<i>Respondent skipped this question</i>
Q4: I am responding as an:	An individual

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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
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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
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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>
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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.

Council tax bears no relationship to ability to pay and in any progressive and fair taxation system is unacceptable because of that. It goes without saying that increases in it are undesirable.

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?

Land value tax has a number of benefits, one being that it is the hardest tax to avoid – land cannot be hidden or moved offshore.

The difference from council tax is that it sets the rate based on the value of land alone rather than the assumed capital value of a particular area. This means that it undermines land speculation as making land more expensive becomes less desirable, making land ownership diversity more likely, and increasing the chances of land being used to meet social, rather than monetary, needs.

This proposal is supported by the Scottish Greens, and would also be a significantly more progressive tax in terms of ability to pay than the council tax.

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?

Respondent skipped this question

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

PAGE 7: Additional information if you are responding as an individual

Q14: This information is optional. Would you like to provide more information about yourself?

No, I would like to proceed without providing additional information about myself

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Q15: Are you male or female?	<i>Respondent skipped this question</i>
Q16: What is your current age?	<i>Respondent skipped this question</i>
Q17: Do you have a physical or mental health condition or illness lasting or expected to last 12 months or more?	<i>Respondent skipped this question</i>
Q18: Which of the following best describes you?	<i>Respondent skipped this question</i>
Q19: What kind of household do you live in?	<i>Respondent skipped this question</i>

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Q20: What is your household's total income from all sources over the last 12 months?	<i>Respondent skipped this question</i>
Q21: Do you own your home, or rent it?	<i>Respondent skipped this question</i>
Q22: If you know it, please select your Council Tax band from the drop down menu below.	<i>Respondent skipped this question</i>
Q23: What is your ethnic group? Choose one section from A to F, then select one box which best describes your ethnic background or group	<i>Respondent skipped this question</i>