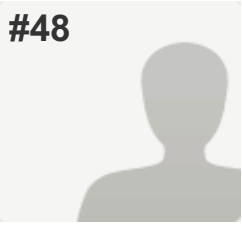


#48



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 urban area
<b>Q4: I am responding as an:</b>	An individual

PAGE 3

<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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PAGE 4

## 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.**

The present system places a greater burden on the financial budgets for millions of hard pressed very modest earning working people. I am a type one diabetic ( insulin dependent) who works full time over 35 hours a week. as I always have done.

I live in a band B property but my income is under (£20k per annum) My wife was looking hard for supply teaching jobs after she qualified years ago. I was under extreme financial hardship to pay the rent ,bills, and buy nutritional food to maintain the good management of my diabetes. The strain meant that I suffered hypoglycaemic attacks due the lack of money we had. I ended up taking lucozade and chocolate after whatever meals I could muster to keep my blood glucose high and prevent further problems. Working tax credits were not available as I was earning over £12k . Council tax reduction single persons 25% discounts was also unavailable as my wife was living with me. Neither was My then girlfriend able to get welfare benefits as I was earning over £11,700 so was deemed to be earning enough to support the both us. After four weeks we decided that my fiancée should move back in with her mum to allow me to get a council tax discount .

A local income tax would provide a progressive alternative to examples this happening again. The council tax system contributed to my resilience and poor health when we became vulnerable and in need of support.

## Call for Written Evidence

**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?

Local income tax would be progressive. When in work you pay in to fund local services. The more you earn the greater you can subsidise these services. It will also stimulate the labour market by reducing the burden of council tax from unemployed.

**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 do feel that single people with no children are presently funding services such as education, refuse collection that they will unlikely to use in contrast to other constituents with larger families. This could also be said for childless couples. A local taxation policy would address these anomalies .

**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.

Involve continued dialogue with the trade union movement to gather their views, Staganted wages over the last five years should be influencing a more progressive alternative to the council tax.