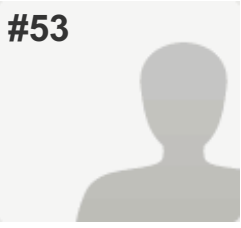


Call for Written Evidence

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PAGE 2: RESPONDENT INFORMATION

Q1: Please tell us a little about yourself

Forename	Bryon
Surname	Smith
Title (e.g. Mr/Ms/Mrs/Miss/Dr)	Mr.

Q2: Would you be happy to be approached by the Commission for further discussion about your submission?	Yes
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Q3: Do you consider yourself or your organisation as from or representing?	an urban area
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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 and name available, but not my 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>
Q8: Which of the following best describes your organisation?	<i>Respondent skipped this question</i>
Q9: Please provide a short description of the main purpose of your organisation.	<i>Respondent skipped this question</i>

PAGE 6: TELL US WHAT YOU THINK

<p>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.</p> <p>The current system, with the freeze is denying councils of valuable income. Without the freeze the current system is fair but could be made better:- A re-valuation of property bands, with perhaps a wider range of bands and then allowing the councils to vary the increases the bands, that would allow councils to levy higher rates of the more expensive properties, a mini "mansion tax". At the moment councils are obliged to levy the %age increase evenly across all the bands.</p>
<p>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?</p> <p>I don't like the term "local taxation" as it implies an increase in personal taxation. Although it is called the council tax, it comes off after everyone has paid their income tax if applicable. - More control should be given to local authorities to raise the money for their budgets, this would enhance democracy, by giving local residents the means to see how their money is being spent. Business rates could be returned to local authorities, which would give the councils more income. What must not happen is for any form of charge on Income Tax. Any tax based on income is inherently a regressive tax, as it would stall the jobs market. Workers would not wish to progress up through the various grades, just to lose any salary increase in tax, effectively taking on more responsibility but not gaining any financial benefit. It would also hit pensioners who have worked all their lives and have perhaps a modest company pension and state pension but already pay tax on both. The fairest method by far would be to give the local authorities the means to raise the 20% or so that council tax freeze deprives them of.</p>

Call for Written Evidence

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?

At the moment local authorities do a commendable job of running local services, however they do need more money, to keep pace with the increased challenges that they face. At all times and by whatever method is used to raise the extra money, the less well-off in society must be protected, either by central or local government.

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