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PAGE 2: RESPONDENT INFORMATION

Q1: Please tell us a little about yourself

Forename	Charles
Surname	Cotchin
Title (e.g. Mr/Ms/Mrs/Miss/Dr)	Mr
Address 1:	Fairview
Address 2:	Bogend
City/Town:	Symington
Post Code:	KA1 5PD
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Phone Number:	+441563830136

Q2: Would you be happy to be approached by the Commission for further discussion about your submission?

Yes

Q3: Do you consider yourself or your organisation as from or representing?

a rural area

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, name and address all available

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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?

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 way in which local Council Tax is set is in dire need of updating.

The present system is based solely on the property value and bears no relation to household income. Taxes are, or should, be based on the premise of ability to pay.
Council tax does not come within this premise. For example I have lived in my house for about 45 years and have now retired. The tax is now about 10% of my income whereas when I was working it was about 6%. The only way for this tax to be fair is to base it on the individuals income. The original, so called, Poll tax made everybody pay equally for local services but it was condemned because it took no account of each person's income.

It should be possible for local councils to know the income of all it's residents and hence fix a percentage rate for the council tax. I am sure HMRC could easily find a way of informing the councils of the numbers required.

When we moved to this house the local council had two levels of rates. 1, the urban rate and 2, the rural rate which took into account the lack of amenities etc that the rural households had. The rural rate was approximately half the urban rate. This should be the situation now if the present system is to continue.

I hope this commission will treat this situation with consideration.

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?

Respondent skipped this question

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