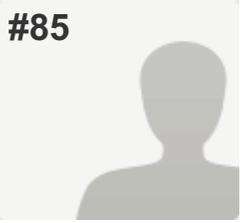


#85



COMPLETE

PAGE 2: RESPONDENT INFORMATION

**Q1: Please tell us a little about yourself**

Name of Organisation (if appropriate)	Fife Council
Forename	Dave
Surname	Dempsey
Title (e.g. Mr/Ms/Mrs/Miss/Dr)	Mr
Address 1:	7 Carlingnose Park
City/Town:	North Queensferry
Post Code:	KY11 1EX
Email Address:	dave@dempsey-tribe.co.uk
Phone Number:	01383415022

<b>Q2: Would you be happy to be approached by the Commission for further discussion about your submission?</b>	Yes
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<b>Q3: Do you consider yourself or your organisation as from or representing?</b>	an urban area
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<b>Q4: I am responding as an:</b>	An individual
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<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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## 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, 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.**

It's illogical that one's contribution to the cost of education, public libraries and the plethora of other council services should be determined by the size and location of one's house. While the Council Tax has the advantage that houses don't move or change much, it can only go so far as a proxy for ability to contribute. That probably goes a fair way to explaining why Council Tax forms such a small part of Council funding. In any ideal world, I would get rid of it but the challenge lies in getting from here to there.

**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?**

In an ideal world, each unit of government would levy the taxes that it needed to spend what it spends. That can never be fully achieved as the less affluent areas would "starve". So some mechanism of transfer payments would be required. Nevertheless, these should be transparent, which is exactly what they aren't just now.

My preferred alternative would have much in common with a local income tax or perhaps local variations of some other national taxes.

## 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?

Local taxation is based on houses. The only priority I've detected is a desire in areas with higher banded houses to get what they see as a fair share of expenditure.

**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*