

## Call for Written Evidence

### PAGE 2: RESPONDENT INFORMATION

<b>Q1: Please tell us a little about yourself</b>	
Name of Organisation (if appropriate)	Falkirk Labour Group
Forename	Linda
Surname	Gow
Title (e.g. Mr/Ms/Mrs/Miss/Dr)	Councillor
Address 1:	Falkirk Council
Address 2:	Municipal Buildings
City/Town:	Falkirk
Post Code:	FK1 5RS
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<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 area with both urban and rural parts
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<b>Q4: I am responding as an:</b>	An organisation/group

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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>	<i>Respondent skipped this question</i>
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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.**

*Respondent skipped this question*

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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?**

Yes

**Q8: Which of the following best describes your organisation?**

Other (please specify) Political Group

**Q9: Please provide a short description of the main purpose of your organisation.**

Labour Group of Councillors at Falkirk Council

### 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 current system has a fairness built in that means that although it is a property based tax there is an element built in which allows a reduction for those on a low income or single occupancy. The current system needs to have more Bands at either end of the scale to allow for more fairness and flexibility, these Bands could be determined locally. It should also have regular reviews of valuation built in so that everyone is aware of when to expect them and this also retains a fairness element.

**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?**

Not an alternative system but an additional means of raising local taxation would be the introduction of discretionary local taxes. These taxes would be set by the local authority with a clear mandate from the electorate having voted for a Council committed to raising this funding. Variations of this type of local taxation would allow local authorities to raise them according to local priorities and may differ across the country.

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**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?

It is vitally important for local democracy that local taxation rates are determined locally. In the case of the current Council Tax this has been undermined by the introduction of the Council Tax freeze. The fixed penalty introduced by the Scottish Government as a 'punishment' for any Council who seeks to raise the Council Tax should be immediately withdrawn allowing Councils to fix a rate which suits local circumstances. This would allow local people to have a clear view of what taxes are being raised and hold the Council to account for this.

Work should be undertaken in respect of localising Non Domestic rates allowing Councils to benefit from the growth of economic development in their area. The work undertaken would obviously have to consider mitigating actions where required. This could improve the lives of local people by improving the opportunities available for employment and investment in the area.

Control of the Scottish Land and Buildings Transaction Tax, which was introduced by the Scottish Government as a result of the devolution of Stamp Duty, is a tax that should also be devolved to local government.

As the Scottish Parliament receives more powers devolved from the UK Government it can only be right that the Scottish Government devolve as many of those powers as close to the local communities as possible.

**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?**

Not applicable - I am responding on behalf of an organisation

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**Q15: Are you male or female?**

*Respondent skipped this question*

**Q16: What is your current age?**

*Respondent skipped this question*

**Q17: Do you have a physical or mental health condition or illness lasting or expected to last 12 months or more?**

*Respondent skipped this question*

**Q18: Which of the following best describes you?**

*Respondent skipped this question*

**Q19: What kind of household do you live in?**

*Respondent skipped this question*

<b>Q20: What is your household's total income from all sources over the last 12 months?</b>	<i>Respondent skipped this question</i>
<b>Q21: Do you own your home, or rent it?</b>	<i>Respondent skipped this question</i>
<b>Q22: If you know it, please select your Council Tax band from the drop down menu below.</b>	<i>Respondent skipped this question</i>
<b>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</b>	<i>Respondent skipped this question</i>