

## Call for Written Evidence

### PAGE 2: RESPONDENT INFORMATION

<b>Q1: Please tell us a little about yourself</b>	
Forename	Ian
Surname	Lowe
Title (e.g. Mr/Ms/Mrs/Miss/Dr)	Mr
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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>	a rural 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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<b>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.</b>	Yes, make my response and name available, but not my address
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<b>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?</b>	<i>Respondent skipped this question</i>
<b>Q8: Which of the following best describes your organisation?</b>	<i>Respondent skipped this question</i>
<b>Q9: Please provide a short description of the main purpose of your organisation.</b>	<i>Respondent skipped this question</i>

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 absolutely does not - properties are banded in a way that does not take the value of the land into account.

Whilst there is an element of property value in the system, the bands mean that those properties at the top of the pile are not paying a proportionate amount.

the second home and/or empty home discount appears to be a negative thing.

I am fortunate enough to own two homes, and split my time between them. I have not applied for a second home discount on either, as I find this morally unacceptable; but I know that I am unusual in not claiming this discount.

The profusion of holiday homes robs the rural area of additional taxes which could contribute to better services.

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**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?

I believe that a purer land value tax - which applied a low % charge (something like a 1% levy) based on the value of the land would be fairest;

wealth can be hidden, or moved overseas; income can be concealed or structured to avoid tax - the value of the land is a matter of public records when it changes hands, and land cannot be hidden or taken out of the country.

This would provide a strong incentive to put land into productive use, rather than hoarding it - it would also provide a negative pressure on house prices; larger, more expensive houses would be more expensive to tax and would encourage builders to target the spot where the balance lay - at present, ever higher house prices attract no great disincentive.

for this to be truly fair, it would be important that the entire land value was included, not simply the property value; this is the biggest weakness of the system at present.

It is also important that the tax applies not only to individuals, but to businesses and charitable trusts as well - it is morally repugnant that country estates, for instance, are not required to pay suitable taxes to support services in their local areas.

**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?

Apart from the position that councils are too large (Argyll and Bute, for instance, covers an obscene land area, with wildly divergent needs), I do not have strong feelings about the prioritisation towards local priorities.

I do not see an issue on the spending side, as much as I do on the gathering side.

**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.

As an individual responder, the lack of suitable networks is one of my complaints.

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