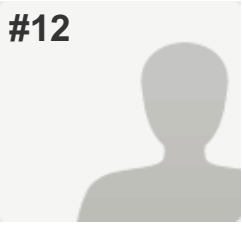


#12



PAGE 2: RESPONDENT INFORMATION

Q1: Please tell us a little about yourself

Forename	Douglas
Surname	James
Title (e.g. Mr/Ms/Mrs/Miss/Dr)	Mr
Address 1:	

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?	a rural 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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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 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?

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.

As a retired civil servant, my experience is that it is best to keep systems as simple as possible. What is good about the current system is that property is a fixture that is stable for assessment purposes. It also allows for flexibility in terms of giving discounts to those less well off.

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 have looked at the possible alternatives and I believe they will lead to complexities that will be an administrative nightmare. Take for example the Poll Tax, I did not like this system and the experience in Scotland should be a lesson not forgotten. If a local income tax was introduced it would have to be on a national basis in Scotland. However you would have residents in Scotland both temporary and permanent who are paid by employers outwith Scotland. There is also the problem of people moving jobs and becoming unemployed. In areas of high unemployment any local council tax setting would put a higher burden on those in work in that area. Many self employed people settle their income tax once a year. This means that councils may not enjoy a steady flow of income and indeed may not understand their likely projected income. It is my view that the only way to ensure stability of both collection and delivery is through fixture such as a property.

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?

I believe there should be more accountability in terms of how councils spend money. Yes we have council elections, but once they are over there is little accountability to the public as to how money is expended. There should be some means whereby council put forward expenditure proposals to the public. Currently councils simply tell the public this is how we are spending.

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.

I think it would be useful to have some form of workshops to discuss possible alternatives and to reject those that will not work. I would suggest that these workshops should also have experienced advisors present to give guidance. For example someone from Income Tax who might say what is feasible. Another example someone who works in the council collection office.