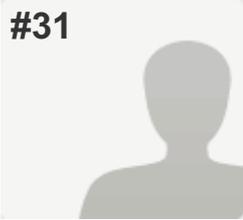


## Call for Written Evidence

#31



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

Forename

James

Surname

Waples

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?

an area with both urban and rural parts

Q4: I am responding as an:

An individual

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

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

## Call for Written Evidence

**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.**

I feel that currently the system takes no account of how many people live in a property and therefore can seem unbalanced in that two properties can be paying the same amount of money with no consideration given to the amount of funds or income available to each household, it would be fairer if some or all money for local services were raised through some form of local income tax this I am sure would mean that more of the population would be contributing to the services that are used by all, there is also the fact that the present system appears to punish those who try to improve their property as this can cause an increase in the band of tax they pay. Another feature of the current system is that it is based on the address that the person resides while I can see how this is practical in that the local authority provides the services in that area it can lead to problems in collection when people move around if some form of local income tax were used then collection may be easier as money would be collected at source.

**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 think that a form of local income tax should be used I understand that money raised locally is used locally but at the present time a lot of the funding for local authorities comes from the central government in the form of a grant so that surely distribution of funds raised from a local income tax would not present any new problems. The payment of local income tax to fund council spending would spread the burden of funding these services across a wider population this would appear to be a fairer system than we have at present I think this would be an improvement because more people would be sharing the burden and payment would be at source and this could reduce some of the problems with collection also maybe people would easier recognize that this form of payment to fund services was as important as income tax to fund government and it might seem less of an imposition than the current method feels to many, also those who could afford to pay would be paying and if not earning enough to pay tax would not be further penalised by another payment, this could also be seen as a penalty on those working and earning but is there any reason why this form of funding could not be enhanced by a nominal payment for those not paying income tax this would ensure that all are contributing according to their means, while this I am sure would not be completely fair surely it is fairer than the system we have at present.

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 think that the present system does not entirely assist local priorities but perhaps this is more because of the way decisions are made on spending rather than raising of funds. if a fairer system was in place like a local income tax this would improve peoples lives in that they would not be faced with paying yet another bill for services after paying tax on their earnings and might also feel that many more people are paying to support local services than there are at present

**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.

like it or loath it Facebook seems to present an opportunity to get in touch with a wide band of the population

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## Call for Written Evidence

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