

Call for Written Evidence

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PAGE 2: RESPONDENT INFORMATION

Q1: Please tell us a little about yourself	
Forename	James
Surname	Waugh
Title (e.g. Mr/Ms/Mrs/Miss/Dr)	Mr.
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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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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.

I feel the current system fails totally to deliver a fair and effective system. The banding is too narrow and the valuations are not kept up to date and target structures rather than land. Any system to increase the timings of valuations would be in my opinion expensive and time-consuming. I would totally scrap the current system.

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?

Yes I refer you to <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.409.179&rep=rep1&type=pdf> in which I am sure there is much to chew on. Also a system of land tax rather than taxing the structure would be of benefit in many ways I refer you to http://www.lincolnst.edu/pubs/835_Faculty-Profile--Dick-Netzer and other works of his. A hybrid system of Land Taxes and local income taxes alongside municipality occupation taxes for Hotels etc is surely capable of being created in this digital age.

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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?

Local Priorities are not well served especially in the Highlands a full scale review of local authorities and their responsibilities is required and one possible model is to increase the powers of Community Councils within smaller administrative areas dealing with the bread and butter issues. Something along the lines of England's Parish councils levels of responsibility would give better local control. There is plenty of scope to create economies of scale in regard to Education, Social Work and administration whilst devolving the allocation of spending to a lower level.

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.

Make use of social media alongside with direct inputs at local events throughout the country with perhaps a travelling "Roadshow" to supplement this.

