

## Call for Written Evidence



### PAGE 2: RESPONDENT INFORMATION

<b>Q1: Please tell us a little about yourself</b>	
Forename	Joseph
Surname	Heffernan
Title (e.g. Mr/Ms/Mrs/Miss/Dr)	Mr
<hr/>	
<b>Q2: Would you be happy to be approached by the Commission for further discussion about your submission?</b>	Yes
<hr/>	
<b>Q3: Do you consider yourself or your organisation as from or representing?</b>	an area with both urban and rural parts
<hr/>	
<b>Q4: I am responding as an:</b>	An individual

### PAGE 3

<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
------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----

### PAGE 4

<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
--------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------

PAGE 5

**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 think the local council tax being a property based tax is one of the most effective ways to collect taxes. I say this because property and land are easy to see and hard to hide. I understand that the current system has an upper limit and is based on rateable value. I would suggest that a fairer property tax system should be based on market value and not have an upper limit.

**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?**

As stated above a market value based system would in my view be better. The reason I suggest this is that currently the council tax system does not offer much in the way of incentives to control the affordability of homes. The seller's interest will always be to maximise the price. If however, the selling price became the new basis for the council tax charge there would be more incentive on the buyer's side to resist high prices.

Other features I would like to see are:

Progressive rates to go some way to addressing inequality. Inequality is bad for society in my opinion. No discounts given for 2nd homes (I'm not an expert so this may not be applicable) - I say this as I hope it would increase the supply of homes in rural areas  
A system that would allow cash poor but asset rich owners to defer the tax until the sale of their home  
Property and land tax paid on as wide a base as possible. I don't know which land or property do not have some sort of land tax applied but I would rather see this pool of property and land as large as possible to allow rates as low as possible. Low rates seem more equitable and may increase the taxes collected if the base is wide enough.

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 am not pleased that the Council Tax has been frozen by the Scottish Government. In general, it is my opinion that, local communities should have significant power to effect local change. This requires they have significant abilities to raise funds. I believe there is to much of a tendency for central control and that local communities do not have the resources or incentives to invest in the priorities they consider important.

**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 would suggest that you set up an email subscription list so that interested people could be kept informed.

I would suggest a series of workshops where experts and interested members of the public come together to try a create a "consensus" proposal. These would need to occur in a number of different places an ideally with a diverse range of people from the public. The workshops would need to be very well prepared.

**PAGE 7: Additional information if you are responding as an individual**

**PAGE 8**

---

---

---

---

---

**PAGE 9**

---

---

## Call for Written Evidence

---

---

---

---