

Call for Written Evidence

PAGE 2: RESPONDENT INFORMATION

Q1: Please tell us a little about yourself	
Forename	Joshua
Surname	Msika
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.

The main good thing about council tax was that it was calculated in relation to the council's budget: the higher the projected expenditure, the higher the tax in each band. This established a direct relationship between local taxation and local spending. Unfortunately, council tax has been frozen. This breaks the aforementioned relationship and is completely unfair on local councils who have become dependent on the national government in Holyrood for a very large proportion of their budget. So the current system of council tax is unfair to councils. CT should be unfrozen and properties should be re-valued.

The current system is also unfair to residents. I am not an expert in taxation, but I believe in the following principles:

- Every resident should pay tax because every resident benefits from local authority services.
- In addition, every property owner should be liable for council tax, whether or not they reside in the local area. Owning property should have responsibilities proportionate to the rights accorded.
- You should pay more if you own more than you need. Larger homes should pay more tax, other things being equal.
- Tax property wealth as well as income.
- Homes should be taxed regardless of how much they are inhabited. This applies particularly to second homes.

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?

Respondent skipped this question

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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?

As remarked above, the freezing of council tax is completely unsustainable and removes the crucial links between taxation, local democratic representation, council spending and service provision. These links are the basis for legitimate and accountable taxation.

My other concern is about the size of so-called local authority areas and the degree to which they can effectively respond to local-scale concerns. There are only 32 local authorities in Scotland for about 5.5 million people. This means that each LA represents and is responsible for 170,000 people on average. Just over 1200 local councillors each represent on average just over 4500 citizens. This means that individual citizens find it very difficult to be engaged in local government - the level of government that makes most of the decisions that matter in everyday life. While I don't have an answer to this concern and it is probably beyond this particular commission's remit, I find it significant in relation to this question on accounting for local priorities.

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.

Respondent skipped this question

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