



# THE COMMISSION ON LOCAL TAX REFORM

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## ***WHAT'S THE FUTURE OF LOCAL TAXATION IN SCOTLAND?***

*Tell us what you think*

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We are an independent Commission that brings together expertise and experience from across Scotland to look at ways of delivering a fairer system of local taxation in Scotland. The Commission is chaired by Marco Biagi MSP, Minister for Local Government and Community Empowerment, and Councillor David O'Neill, President of the Convention of Scottish Local Authorities. The Commission will present its findings in late 2015. You can find out more information about our membership and remit at [www.localtaxcommission.scot](http://www.localtaxcommission.scot)

**We want to begin our work by hearing your views and suggestions about what happens now, and what the future might be.**

This call for evidence is only our first step in listening to you. Any information that you give us now will help start the debate, but we also want this to be an ongoing conversation. Over the next few months we will be setting up different ways in which you can meet us or tell us what you think. A good way to find out about these is by signing up to our newsletter by following @localtaxscot on Twitter.

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### **How to Respond**

We will use your information to develop our work, and so what you tell us is really important. For that reason, we want to hear from you by **22 JUNE 2015**, or sooner if you can. *However, let us know if you need more time.* Please also feel free to share any other information with us.



**You can complete and return this form electronically to:**  
[evidence@localtaxcommission.scot](mailto:evidence@localtaxcommission.scot)



**You can also respond online via our website:**  
<http://localtaxcommission.scot/initial-call-for-evidence/>



**Alternatively you can post a copy of this form to:**

The Commission on Local Tax Reform  
Verity House  
19 Haymarket Yards  
Edinburgh, EH12 5BH

If you are responding as an individual we would be grateful if you could also provide some other information at the end of this form. This will help us develop an overall picture of the information we have. This is optional and will be used anonymously and remain strictly confidential.

If you have any queries please contact [info@localtaxcommission.scot](mailto:info@localtaxcommission.scot) or call us on 0131 474 9332.

## RESPONDENT INFORMATION

To help us make the most of your response, please tell us about yourself and how you want us to use the information you provide. There are some questions marked \* and these must be answered by all respondents, unless you are directed past this question.

* I am responding as:	<input checked="" type="checkbox"/> An individual <input type="checkbox"/> An organisation/group
Name of Organisation (if appropriate)	<i>We are responding as individual researchers who work at the Centre for Social Informatics, part of the Institute of Informatics and Digital Innovation at Edinburgh Napier University</i>  <i>We have been researching Community Councils for over 3 years. Bruce Ryan is minutes secretary and web manager for three Edinburgh Community Councils.</i>
Forename	<i>Peter Cruickshank, Bruce Ryan</i>
Surname	
Address	<i>Institute of Informatics and Digital Innovation            Edinburgh Napier University            Merchiston Campus            10 Colinton Road            Edinburgh</i>
Postcode	<i>EH10 5DT</i>
Telephone	
Do you consider yourself or your organisation as from or representing?	
<input type="checkbox"/> a rural area	<input type="checkbox"/> an urban area
<input type="checkbox"/> an area with both urban and rural parts	<input checked="" type="checkbox"/> don't know / not applicable
Would you be happy to be approached by the Commission for further discussion about your submission?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>If you are responding as an individual:</b>	
* Do you agree to your response being made available to the public on the Commission's web site?	<input type="checkbox"/> Yes <input type="checkbox"/> No
* 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. (Please select one option only)	
<input checked="" type="checkbox"/> Yes, make my response, name and address all available	
<input type="checkbox"/> Yes, make my response available, but not my name and address	
<input type="checkbox"/> Yes, make my response and name available, but not my address	
<i>If you are responding as an individual we would be grateful if you could provide some additional information at the end of this form. This is absolutely optional but will help us get an overall picture of the information we receive.</i>	
<b>If you are responding as a group or organisation:</b>	
* 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Which of the following best describes your organisation? (Please select one option only)	

- |                          |                                  |                          |                                   |
|--------------------------|----------------------------------|--------------------------|-----------------------------------|
| <input type="checkbox"/> | Community Group                  | <input type="checkbox"/> | A business                        |
| <input type="checkbox"/> | Local Authority                  | <input type="checkbox"/> | A government department or agency |
| <input type="checkbox"/> | Other public sector organisation | <input type="checkbox"/> | A social enterprise               |
| <input type="checkbox"/> | Third Sector organisation        | <input type="checkbox"/> | Other (please specify)            |
| <input type="checkbox"/> | Professional body                |                          |                                   |

Short description of the main purpose of your organisation:

## Tell us what you think

We have not provided a long list of questions, but we do want to hear what you have to say about some themes. Please respond to as few or as many as you wish. If you would prefer to send us other information, please feel free to do so. However, it would be helpful to keep your response to no more than eight pages.

*If you are able to, please provide evidence or examples in support of what you say. This will help us explore your ideas further.*

### 1. SCOTLAND'S 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?**

*You may wish to illustrate your answer with examples from your own experience.*

*In the background to this submission we need to point out that the forthcoming Community Empowerment Bill will enable creation of 'community bodies' that do not truly represent a locality's population, but which can take over the running of local services.*

*So, without a central point for democratic oversight, there is an anti-democratic slant to legislation that is aimed at returning power to communities. We believe that better funding would enable Community Councils to centre themselves as the democratic co-ordinators of actions stemming from the Community Empowerment Bill, to help reduce this risk.*

*We have found that currently very few Community Councils have the resources and expertise for sustained online channels to gather and disseminate information, or to hire professional expertise of any kind – or even to run community events such as fêtes. Put simply, at present, lack of resources means that most Community Councils are incapable of fulfilling their current statutory roles or doing much to make a difference to their community, never mind respond to the implications of the Community Empowerment Bill.*

*Our key message is simply that that Community Councils need to be properly funded to undertake their work, and that this would reduce Scotland's democratic deficit. (See discussion of Community Council elections in [1]). The current system is unfair on Community Councils and their members, who are expected to do so much with so little - in our experience much of what Community Councils should and could do does not happen.*

*The current situation is not fair to community councils or the communities they serve because they have no control over their revenue, and what they do receive is limited. (e.g. Aberdeen CCs' grants are £500 + 11p per elector, Renfrewshire's are £600 per CC + 3p per head of population)*

*For comparison, in England parish councils can set their own 'precepts' as an element on the council tax. (Further information can be found at [2]). In the majority of other European countries, taxation directly funds the activities of hyperlocal government units ('municipalities'). These provide services appropriate to their sizes, banding together in some cases to obtain discounts and other efficiencies.*

*[1] 'Scottish Community Councils online: a survey' <http://www.iidi.napier.ac.uk/c/publications/publicationid/13373555>*

*[2] 'Calculating a Town or Parish Council Precept' <http://www.cpalc.org.uk/cpalc-publishes-a-60-second-guide-41-calculating-a-town-or-parish-council-precept>*

### 2. 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?*

*Community Councils, Scotland's current form of 'hyperlocal' democracy, are merely 'representative' as they have generally no powers or budgets to deliver services. Power and service delivery rests with central government and the 32 Local Authorities, which are often criticised for being anything but local (see for example [3]).*

*We believe that if **local** democracy is to have meaning in Scotland, its units need to be properly funded to undertake suitable service-provision. If this funding comes from local taxation, people are more likely to be concerned about whether they receive value for money, and thus engage with Community Councils by feeding back on their activities or standing for election to them.*

*We suggest that these changes would be a significant advance for Scotland's democracy. Until there is something to contest, community councils will not attract the interest necessary for genuine local, democratic decision-making.*

*We do not suggest here any detailed system for local taxation-supported funding of community councils, nor any particular set of powers or services that Community Councils should provide.*

*However, a community council precept system where a small element is added to local taxation to cover community council activities similar to the one in place in England would be a logical and necessary element in any local taxation reform*

*[3] 'The silent crisis' <http://reidfoundation.org/wp-content/uploads/2012/04/The-Silent-Crisis1.pdf>*

### **3. 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 local authorities are so large (with populations averaging over 100,000), they inherently cannot reflect truly local priorities. This can only be addressed by devolving revenue-raising to communities so that their concerns can be met as we suggest above.*

### **4. 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.**

*There is no Scotland-wide body enabling knowledge-sharing or co-ordinated action by Community Councils. This means that information has to be gathered at a Local Authority level or through discussion with LA Community Council Liaison Officers. We would be happy to facilitate such information-gathering.*

*The Community Councillors with whom we work are supportive of our stance, saying that:*

*- 'CCs need not just better funding but better training.' (Training will need to be paid for by better funding.);*

*- 'Limited resources plus lack of computer skills among many retired people, who make up the majority of CC members.' This again supports better funding so that appropriate training can be sourced, and working people can afford to become Community Council members;*

*-'It is very frustrating how little we truly represent our community. It is only as a mixed bag of individuals that we bring any sort of representation to decisions.' This again shows that Community Councils need better funding to attract better representation. These all call for Community Councils to have some control of their income, which should come from local taxation.*

**Thank you for your submission. If you have any queries about the Call for Evidence please contact us at:**

Commission on Local Tax Reform  
Verity House  
19 Haymarket Yards  
Edinburgh EH12 5BH  
0131 474 9200  
email: [info@localtaxcommission.scot](mailto:info@localtaxcommission.scot)  
twitter: [@localtaxscot](https://twitter.com/localtaxscot)



