

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.

<u>* I am responding as:</u>		TICK <input type="checkbox"/> An individual	
		<input type="checkbox"/> An organisation/group	
<u>Name of Organisation (if appropriate)</u>			
<u>Forename</u>		<u>Peter</u>	
<u>Surname</u>		<u>Dow</u>	
<u>Address</u>			
<u>Postcode</u>			
<u>Telephone</u>			
<u>Email</u>			
<u>Do you consider yourself or your organisation as from or representing?</u>			
<input type="checkbox"/> <u>a rural area</u>	TICK <input type="checkbox"/> <u>an urban area</u>	<input type="checkbox"/> <u>an area with both urban and rural parts</u>	<input type="checkbox"/> <u>don't know / not applicable</u>
<u>Would you be happy to be approached by the Commission for further discussion about your submission?</u>			TICK <input type="checkbox"/> Yes <input type="checkbox"/> No
<u>If you are responding as an individual:</u>			
<u>* Do you agree to your response being made available to the public on the Commission's web site?</u>			YES <input type="checkbox"/> TICK <input type="checkbox"/> No
<u>* 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)</u>			
<input type="checkbox"/> <u>Yes, make my response, name and address all available</u>			
<input type="checkbox"/> <u>Yes, make my response available, but not my name and address</u>			
<input type="checkbox"/> TICK <u>Yes, make my response and name available, but not my address</u>			
<i><u>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.</u></i>			

If you are responding as a group or 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?	<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"/> Local Authority <input type="checkbox"/> Other public sector organisation <input type="checkbox"/> Third Sector organisation <input type="checkbox"/> Professional body	<input type="checkbox"/> A business <input type="checkbox"/> A government department or agency <input type="checkbox"/> A social enterprise <input type="checkbox"/> Other (please specify)
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.

• 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.

Please provide your response here

I don't think it is fair and effective to have two separate councils for tax

purposes -

1) Aberdeen City Council (which I am in)

2) Aberdeenshire City Council

Why? Because in Aberdeen City there is a higher population density - more people for less area of land and I support a land tax as a way of raising revenue. So there is less land wealth to tax in the city to raise tax revenues from but Aberdeen City has to support a proportionately higher number of people.

Aberdeenshire Council has a lot more land per person so it is easier to raise taxes for them from any land tax.

I think it would be better to combine the two councils in one, Aberdeen and Aberdeenshire council to share the taxes from land wealth equally with the city and shire residents.

In the city we have to make do with less space and so it a shame we have to make do with less services because taxes are harder to raise from the city.

- **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?

Please provide your response here

Yes I think a land tax would be a good idea.

I am more in favour of a **flat-rate-per-unit-area-of-land tax** rather than a land value tax.

A flat-rate-per-area-of-land tax would encourage the most profitable land use because a land owner with low value land, who could not afford to pay the flat-rate-per-area-of-land tax because the land not profitable, might find it in his or her financial interests to sell his land to someone else who had an idea to make more money out of land, maybe invest in the land, maybe put up some wind turbines or something, who could then afford to pay the flat rate tax.

Whereas a land value tax penalises those who invest in land to raise the value of the land, so a land value tax would discourage investment and is not such a useful tax.

- **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?

Please provide your response here

- **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.

Please provide your response here

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

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