



THE COMMISSION ON LOCAL TAX REFORM

WHAT'S THE FUTURE OF LOCAL TAXATION IN SCOTLAND?

Tell us what you think

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

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.

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



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 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:	An individual An organisation/group
Name of Organisation (if appropriate)	
Forename	richard
Surname simpson	
Address. MG21 Scottish Parliament E	
Postcode EH99 1SP	
Telephone	
Email. richard.simpson.msp@scottish.parliament.uk	
Do you consider yourself or your organisation as from or representing?	
a rural area	an urban area
	an area with both urban and rural parts. +
	don't know / not applicable
Would you be happy to be approached by the Commission for further discussion about your submission?	Yes.
If 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
* 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)	
Yes, make my response, name and address all available. +	
Yes, make my response available, but not my name and address	
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>	
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?

Yes

No

Which of the following best describes your organisation? (Please select one option only)

Community Group

Local Authority

Other public sector organisation

Third Sector organisation

Professional body

A business

A government department or agency

A social enterprise

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.

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.

Effective in the percentage of collection nowadays but highly flawed

- 1. The modifiers for income are wholly inadequate need to be linked to the new Scottish Tax system whereby citizens will receive a tax code. With reductions for different levels of income and not just the lowest.*
- 2. The proportion of tax raised locally should be increased significantly with the parliament raising. Central tax should be reduced to a much lower level needed for rebalancing of different councils for their local income base and to fund any new requirements imposed by parliament until adjustments can be made. So parliament would have to raise the tax for new items and take the initial hit*
- 3. The bands should be extended at the top and bottom*
- 4. Where there is no occupant or there is land only they should be taxed (as now can happen for occupation)*
- 5. Their should be rebates for disability and for situations where there are care issues..... Needs to be tied in to attendance allowance and any scottish welfare system*

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?

Please provide your response here

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?

Just as I believe that funding and therefore power needs to be devolved from Westminster to the Scottish Parliament so too must power be devolved to councils including raise taxes. So if appropriate to their circumstances councils should be empowered to examine different taxes which encourages good practice. For example although the vast bulk of services should be out of common tax tax on rubbish for landfill should in future be volume/family size related. A hotel etc bedroom tax. Responsibility payments on alcohol sales under the 2010 Alcohol Act.

Local communities through the 85% of active community councils should also be encouraged be funded and take some responsibility for their local environment. Helping to engage volunteers by providing the essential training and support . Eg some of my small towns now have local organisations planting flowers encouraging schools to grow plants trees vegetables. They have 'taken over' local stations. Etc. the local authority provides expert advice and some work which is high skilled eg some tree or landscaping work. It is a partnership.

The approach envisioned in the Carnegie papers on the 'enabling state' embodies much of my view.

Another example has been the Scottish Hospices. The adult ones are chair yes but for every pound raised the state- Scottish government fund £1. (limited by agreed budgets so it amounts to 40-45% of hospice funding. But CHAS which can raise funds even more easily than adult hospices get 12.5-15% and this is collected from each health board coordinated by Tayside health board.

A new world has to be more about partnership. Shared funding

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.

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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email: info@localtaxcommission.scot
twitter: [@localtaxscot](https://twitter.com/localtaxscot)