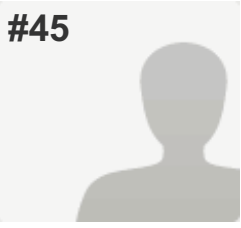


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PAGE 2: RESPONDENT INFORMATION

**Q1: Please tell us a little about yourself**

Forename	Sean
Surname	Aaron
Title (e.g. Mr/Ms/Mrs/Miss/Dr)	Mr

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<b>Q2: Would you be happy to be approached by the Commission for further discussion about your submission?</b>	Yes
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<b>Q3: Do you consider yourself or your organisation as from or representing?</b>	don't know / not applicable
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<b>Q4: I am responding as an:</b>	An individual
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<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
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## Call for Written Evidence

**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.**

I think the tax as it currently stands isn't fair because it isn't based upon income and doesn't track the economic reality of taxpayers. My own personal example stems from when I lived in Stirling from 2002-2006. During that time (and indeed until 2010) I found myself working with a static wage and yet my council tax was guaranteed to go up annually. Though not a small amount it would eventually have a negative impact and be unsustainable - not dissimilar from the situation a pensioner or someone on state assistance would face.

The fact that there are bands based upon property values, but which aren't applied at the actual property value (instead tracking at a lower level), makes it more confusing than a simple income-based tax would be as well.

**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?**

An income-based tax would automatically be fairer in terms of asking people to pay a percentage of income. I say this with the knowledge that this may mean my tax ends up being higher. It would also reduce some paperwork as presently if you have a fixed income or economic hardship it means applying for an exemption or assistance. My partner is a social worker and notes a lot of people don't avail themselves of services simply because they don't know they exist. Rather than putting the onus on the taxpayer saying "help me" a PAYE-style approach would mean pensioners and those on benefit could be exempt at source. It feels like a fairer system.

## 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 think it depends on the structure of the local authority and the needs of the community. You will always have accusations of rural areas or peripheral areas being left out, even as within a council limited to a city like Glasgow I expect there are neighbourhoods that feel neglect. Local politicians responding to the needs of their constituents and ensuring communication by residents would be required. I don't know that centralised spending control over local budgets would be a solution.

**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.

Getting councils involved in advertising the discussion would be an idea, if not already the case. I learned of this initiative from an article in the BBC news app on my iPad.