

## Call for Written Evidence

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### PAGE 2: RESPONDENT INFORMATION

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

Forename	Stewart
Surname	Riddick
Title (e.g. Mr/Ms/Mrs/Miss/Dr)	Mr
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Email Address:	Stewart@riddick.scot
Phone Number:	07966785023

**Q2: Would you be happy to be approached by the Commission for further discussion about your submission?** Yes

**Q3: Do you consider yourself or your organisation as from or representing?** an urban area

**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, name and address all available

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<b>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?</b>	<i>Respondent skipped this question</i>
<b>Q8: Which of the following best describes your organisation?</b>	<i>Respondent skipped this question</i>
<b>Q9: Please provide a short description of the main purpose of your organisation.</b>	<i>Respondent skipped this question</i>

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 current Council Tax system is neither fair nor efficient.

Owners of highest value properties only pay a small multiplier of the average regardless of the actual value of their property and therefore pay a much smaller proportion of their overall wealth/income on Council Tax.

Discount and or exemption for "second" homes is absurd. These properties benefit from all local amenities and improvement pains for by local tax payers and should be taxed similarly.

As I understand CT only provides a small percentage of funding for local authorities. This is wrong. A much more balance tax regime is required where much more of the local tax income is raised locally.

There is nothing I would like to see retained.

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**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?

Land value taxation is the sensible way ahead here.

Taxation based on the value of land cannot be easily avoided. It cannot be hidden by clever accounting practices nor can it be moved off shore. Those with the most to gain (those who own the most land) should pay the most in tax. With land taxed in this manner, more of it will become available and more affordable prices as larger owners seek to limit their tax liability.

Different land types can be taxed at different rates, but ALL land must be taxed. This includes land used by the military - many could be rated at zero where essential installations are involved - but where undesirable activities are undertaken (like nuclear installation for example) a massive multiplier could be applied to produce a prohibitive tax bill thereby taxing nuclear weapons out of Scotland.

Also included should be derelict land as this will encourage development and or dispersal for other use.

**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?

The balance of local taxes to central taxes is all wrong. A much larger proportion of local spending should be raised locally. This will greatly improve local accountability. It should also allow for a fairly significant reduction of overall income tax rates, removing the tax burden on our poorest citizens as a result.

**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.

Sorry I don't know of any such groups but I would be very interested in getting involved.