

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)		
Forename	STUART	
Surname	BATES	
Do you consider yourself or your organisation as from or representing?		
<input type="checkbox"/> a rural area	<input type="checkbox"/> an urban area	<input checked="" type="checkbox"/> an area with both urban and rural parts
		<input 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
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?		<input checked="" 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 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 checked="" 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>		
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"/> 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.

Please provide your response here

COUNCIL TAX IS NEITHER FAIR NOR EFFECTIVE.

FAIR - THE TAX TAKES A GREATER PERCENTAGE OF LOWER INCOME HOUSEHOLDS THAN THOSE ON HIGHER INCOMES. THE UPPER BAND LIMITS ARE TOO LOW

EFFECTIVE - THE FACT THAT THERE HAS HAD TO BE A FREEZE FOR YEARS & THAT THERE IS NO LOCAL RESPONSIBILITY EXERCISED BY LOCAL AUTHORITIES OR COMMUNITIES NEGATES THE "LOCAL" NATURE OF THE TAX

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

AN ALTERNATIVE SHOULD BE BASED ON A LAND VALUE TAX WHICH WOULD BE FAIR, EFFICIENT AND SUSTAINABLE. IT WOULD BE REDISTRIBUTIVE, REFLECTING HOUSEHOLD INCOMES; ENCOURAGE SUSTAINABLE DEVELOPMENT OF LAND USE; PREVENT LAND SPECULATION; ENABLE AN AFFORDABLE, QUALITY HOUSING MARKET & COULD RESULT IN TAXES SUCH AS INCOME TAX & NEW DOMESTIC RATES BEING ABOLISHED. THE TAX SHOULD HAVE A NATIONAL LAND VALUE WITH A DISCRETIONARY, OPTIONAL LOCAL ADDITIONAL TAX WHICH WOULD REFLECT LOCAL AUTHORITY & COMMUNITY PRIORITIES & RESPONSIBILITIES.

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?

Please provide your response here

CURRENT LOCAL PRIORITIES ARE NOW EXISTANT WITHIN COUNCIL TAX BUT THE PROPOSED DISCRETIONARY LOCAL ADDITION TO A LAND VALUE TAX WOULD COMPLEMENT THE NEW COMMUNITY EMPOWERMENT ACT & THE PROPOSALS CONTAINED WITHIN THE LAND REFORM BILL FOR GREATER LOCAL INVOLVEMENT & RESPONSIBILITY.

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

COMPLETION OF THE LAND REGISTER OF SCOTLAND WITHIN THE NEXT TWO YEARS SHOULD BE AN ABSOLUTE PRIORITY OF THE SCOTTISH GOVERNMENT TO ALLOW THE PROGRESSIVE DEVELOPMENT OF LAND ISSUES & SCOTLANDS ECONOMY TO TAKE PLACE.

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

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