

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	<i>Stuart</i>
Surname	<i>Smith</i>
Address	
Postcode	
Telephone	
Email	
Do you consider yourself or your organisation as from or representing?	
<input type="checkbox"/> a rural area	<input checked="" type="checkbox"/> an urban area
<input 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.

The current council tax system is flawed and in desperate need of being replaced. It is ridiculous that people struggling on modest incomes should be asked to stump up a sizeable chunk of their income based purely on the valuation of the property they live in, which they in a lot of cases will not own and have no influence over, nor will they have the means to move to a cheaper alternative.

Local taxation of individuals for services is in itself an ineffective means of raising money for local authorities as the authorities with the highest areas of poverty will always collect less revenue than more affluent authorities.

Given that the authorities with a higher level of poverty within its boundaries will need to provide more support to the community than more affluent councils it seems a nonsense that they are expected to raise money from the very people who can least afford to pay.

This also has the added effect of putting an unnecessary strain on those individual who earn a few thousand pounds a year (or less) more than threshold for council tax benefit. This is not only a strain on these particular family incomes but causes them to resent those that receive assistance and hence creates unnecessary division within society.

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?

As far as I can tell the only reason to raise local taxation from individuals is a misguided, dogmatic, political assertion that local authorities are somehow not accountable for the money they spend if they do not raise it themselves.

I can assure you that if there was no council tax I would still be aggrieved at my council (Edinburgh) for wasting vast amounts of public money on a glorified fairground ride from Princess Street to the airport. I am sure that many more people feel the same.

It is my belief that the council tax should be abolished and not replaced by another source of local taxation. Instead this money should be taken from general taxation as is the case for a large percentage of the income that local authorities have to spend on services.

Given that only 12.02% (£1,981M from £16,481M) of the total income for councils in Scotland was taken from council tax last year this would not greatly change the way councils are funded.*

Furthermore there are savings to be made from abolishing the collection system and the associated benefits system for those unable to pay that could be channelled into front line services for local authorities where they would be of greater benefit to the wider community.

Whilst I understand that it may be difficult to achieve an increase in general taxation in Scotland without a change for the whole of the United Kingdom, I would urge the commission to explore ways this could be done within Scotland or within the United Kingdom tax structure.

** <http://www.gov.scot/Resource/0047/00475412.pdf> (table 1.4 - Revenue Income by Source)*

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?

As stated in section one I do not believe that Local taxation meets the needs of local communities due to the areas in most need of extra services (social care, health etc.) being the least likely to be able to afford to pay for them and that funding from general taxation would be a fairer and more redistributive method of funding local authorities and one which would serve the people of Scotland far better than the current system.

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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