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PAGE 2: RESPONDENT INFORMATION

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

Forename	William
Surname	McAlpine
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>	an area with both urban and rural parts
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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.**

The current system is extremely unfair on pensioners and those whose income has reduced through ill health or other circumstances. When people retire their income drops but they are expected to continue to pay a fixed rate tax that does not take income into account. Although the very poor are protected those who have made provision for their old age, have fallen ill or had a career change forced on them are disproportionately taxed.

**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?**

With income tax being devolved there is an opportunity to raise the tax level and give all those who pay income tax to the Scottish Revenue exemption on the "Rates" for their home. Second homes and the homes of those who, for whatever reason, do not pay their income tax to the Scottish Revenue should continue to pay "Rates" as set by the local authority. This would be a much fairer system. Those who do not pay income tax because their income is below the tax threshold would continue to be protected by the welfare system. Moreover the Local Authorities would then be financed on the same block grant system that is currently considered good enough for the present devolution settlement. In addition a flat rate charge could be introduced to finance Scottish Water. This in itself would also be a fairer system in that all households have the same single point of connection to the water and sewerage system and it would make the cost of running Scottish Water more transparent and thus make them more likely to be subject to scrutiny by those who pay. The performance of this organisation is currently shielded from attention by the inclusion of the charge with the "Rates".

Although I have no experience of non-domestic "Rates" I suspect that there is considerable scope for extending this principle to businesses. If a small or medium enterprise is paying tax to the Scottish Revenue there is, on the face of it, scope to exempt the sole proprietor from business "Rates" on their first place of business. In a similar way suitable arrangements could be designed for any company paying corporation tax to the Scottish Revenue.

**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?**

Local Taxes are fundamentally wrong. If we are all equal citizens we are all entitled the same services. If it costs more to deliver service on the Skerries this cost should be shared by all of the citizens of Scotland. The expectations of all citizens have unified and the provision of service and the application of tax should be based on this. Currently savings and improvements are being made by creating Scotland wide services such as Police and Fire Services. There is great scope to widen this and remove the differences created by Local Authorities. It is simply not possible that there can be more than one "local priority" within a single conurbation such as West Central Scotland. Notwithstanding this different policies are applied to many services such as refuse. We already have a model of how "local priorities" can be set for the benefit of communities with the NHS. This currently tailors provision to communities to ensure that all have equal access and it is managed on the basis of efficient delivery and financed on the basis of need.

**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.**

Given our recent history it appears that democracy has become very popular. Perhaps a referendum on alternative proposals should be considered. The present system was rushed into place to cover up for the failure of the ill considered actions of a former government in Westminster. The universal rejection of the medieval single person tax and the street violence it provoked resulted in the quickest fix possible being applied. In effect the medieval failed so the Victorian was reinstated. Given that the professionals have already failed twice it might be better to let the people decide.