



Llywodraeth Cymru
Welsh Government

RESEARCH

Public attitudes to council tax: 2023 (summary)

This report presents findings from a representative survey of public attitudes to council tax for 2023.

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Research aims and methodology

The Welsh Government is undertaking a programme of research to inform the **Programme for Government** commitment to reform council tax to ensure a fairer and more progressive system.

Previous research (**Reforming local government finance in Wales: summary of findings**) has identified that levels of awareness of and attitudes to local taxes are not clear and seldom measured. For this reason, this research has involved examining general public understanding and acceptance of the council tax system in Wales. The Welsh Government commissioned additional questions about attitudes to council tax in the March 2022 wave of the Wales Omnibus Survey (conducted by Beaufort Research Ltd), with analysis conducted in-house by Knowledge and Analytical Services. A report presenting the findings - **Public attitudes to council tax** - was published in July 2022 (Mack and Owens, 2022). To explore any changes in attitudes to council tax in Wales since the March 2022 wave, the Welsh Government commissioned a further set of questions in the March 2023 wave of the survey.

The purpose of this research was to examine public perceptions of the fairness of council tax. This included the design and administration of the tax as well as the way it is used and invested in communities. It also sought to explore the relationship between the level of knowledge and understanding of council tax and perceptions of its fairness and draw out views on future reform of the tax. An additional set of questions included in 2023 looked at how information on council tax is accessed.

The Wales Omnibus Survey involves interviews with a quota sample of a minimum of 1,000 adults aged 16 years and over who are resident in Wales. Genuine statistical significance cannot, strictly speaking, be established using quota sampling; 'significant' differences refer to a pseudo-statistically significant different at the 95% confidence level.

Fieldwork for the March 2023 wave of the Wales Omnibus Survey took place between 27 February and 19 March 2023. A total of 1,000 interviews were completed.

Knowledge and attitudes to the current council tax system

Respondents to the survey were evenly split between those who reported that they knew a fair amount about council tax and those that reported that they knew very little about it.

Around half of respondents (46%) reported knowing a fair amount about council tax, with a similar proportion (42%) reporting that they knew very little. There were significant differences by gender, age, working status and housing tenure. Respondents who were more likely to report that they knew a great deal or a fair amount about council tax were male, aged 55+ years, retired or property owners. Respondents who were more likely to report that they knew very little or nothing at all about council tax were female, aged 16 to 34 years, full-time students, earning less than £19,999 per annum or social renters.

When respondents were asked to name services funded by council tax, the most commonly named services were bin or refuse collection (47%), police (40%) and roads or road maintenance (25%).

The survey showed that the majority of respondents found paying council tax a simple process, were aware of the council tax support that may be available, would know who to contact if they had a problem with council tax and did not find their council tax bill difficult to understand.

Around eight out of ten respondents (80%) agreed that paying council tax is a simple process. There were significant differences by age, working status,

tenure and disability status. Respondents who were more likely to agree that paying council tax is a simple process were aged 55+ years, retired, homeowners or not disabled.

Three out of every five respondents (60%) agreed that they were aware of the council tax support that may be available. There were significant differences by age, working status, property tenure, household structure and council tax payment status. Respondents who were more likely to agree that they were aware of the support that may be available were aged 55 years or over, retired, from single adult households or in receipt of discounts or reductions to their council tax. Respondents who were private renters were more likely to disagree that they were aware of support that may be available.

Around two-thirds of respondents (69%) disagreed with the statement that they do not know who to contact if they had a problem with council tax. There were significant differences by gender, age, income bands and working status. Respondents who were more likely to agree that they did not know who to contact if they had a problem with council tax were male, aged 16 to 34 years, earning £75,000+ per annum or full-time students.

Around two-thirds of respondents (63%) disagreed with the statement that their council tax bills are difficult to understand. There were significant differences by property tenure, age, and working status. Respondents who were property owners or retired were more likely to disagree that their council tax bills are difficult to understand. Respondents who were aged 16 to 34, unemployed or social renters were more likely to agree that their council tax bill was difficult to understand.

Respondents had mixed attitudes in terms of whether their council tax bill reflects the current value of their home.

Around half of respondents (48%) agreed that their council tax bill reflects the current value of their home. There were significant differences by age, working

status, income bands and property tenure. Respondents who were more likely to agree that their council tax bills reflect the current value of their home were aged 55 years or over, unemployed, earning £75,000+ per annum or property owners.

The majority of respondents disagreed that they had seen the benefit of council tax invested in their local community or that the council tax system is fair, and over half reported that it was not clear to them how council tax is spent.

Around three out of every five respondents (59%) disagreed that they had seen the benefit of council tax invested in their local community. There were significant differences by region, gender, age, working status, income bands, and council tax band. Respondents who were more likely to agree that they had seen the benefit of council tax invested in their local community were male, unemployed or in council tax bands E, F, G, H or I. Respondents who were more likely to disagree that they had seen the benefit of council tax invested in their local community were from North Wales or aged 35 to 54 years.

Over half of respondents (56%) disagreed with the statement that the council tax system is fair. There were significant differences by gender, age, income band and council tax payment status. Respondents who were more likely to agree that the council tax system is fair were male, aged 16 to 34 years or earning £75,000+ per annum. Respondents who were more likely to disagree that the council tax system is fair were those who paid their council tax in full.

Around half of all respondents (54%) agreed that it was not clear to them how council tax is spent. There were significant differences by region, age, working status, income bands, property tenure and council tax band. Those respondents who were more likely to disagree that it was not clear to them how council tax is spent were from Mid and West Wales, aged 55+ years, retired, earning between £30,000-£49,999 per annum, property owners or in council tax bands E, F, G, H or I.

Respondents had mixed attitudes towards the extent to which the council tax

system supports people who cannot afford to pay, and whether local councils have enough control over council tax rates.

Around two out of every five respondents (43%) agreed that the council tax system supports people who cannot afford to pay. There were significant differences by gender, age, working status, income bands, property tenure and council tax payment status. Respondents who agreed that the council tax system supports people who cannot afford to pay tended to be male, retired or permanently not working or not paying council tax. Respondents who disagreed that the council tax system supports people who cannot afford to pay were aged 16 to 34 years and aged 35 to 54 years or living in private rented accommodation.

Responses were fairly equally divided in terms of whether local councils do not have enough control over council tax rates, with 42% disagreeing with this statement, and 26% answering, 'don't know'. There were significant differences by region, gender, age, working status and property tenure. Respondents who agree that local councils do not have enough control over council tax rates tended to be from The Valleys. Respondents who disagreed that local councils do not have enough control over council tax rates tended to be male, aged 55+ years, retired, or property owners.

The majority of respondents reported that the amount of council tax they are expected to pay is too high.

Around three out of every five respondents (61%) indicated that their council tax was 'too high'. There were significant differences by age, working status, income band, and council tax band. Respondents who were more likely to report that council tax was 'too high' were in council tax band D. Respondents who disagreed that council tax was 'too high' tended to be aged 16 to 34 years, unemployed or earning less than £9,999 per annum.

Around a quarter (27%) of respondents indicated that the amount of council tax

they are expected to pay was 'about right'. There were significant differences by age, income band and council tax band. Respondents who agreed that the council tax they were expected to pay was 'about right' tended to be aged 16 to 34 years. Respondents who disagreed that their council tax was 'about right' tended to earn between £20,000 and £29,999 per annum or in council tax band D.

When provided with information about the services which are funded by council tax, a smaller proportion indicated that the council tax they are asked to pay was too high (49% compared to 61% before the information was provided). A larger proportion of respondents indicated that the amount they are expected to pay was about right (33%, compared to 27% before the information was provided).

Attitudes to change

The majority of respondents agreed that council tax should be replaced with a different system of local taxation to make it fairer. When asked about alternatives, a system of local taxation based on income was perceived as the fairest system.

Around two out of every five respondents (39%) agreed that council tax should be replaced, with 16% disagreeing. Around two out of five respondents (45%) answered 'don't know' to this question. There were significant differences by gender, age, working status, income band, tenure and council tax payment status. Respondents who agreed that council tax should be replaced tended to be male, full-time employees or property owners. Respondents who disagree that council tax should be replaced tended to be aged 16 to 34 years or paying a full council tax bill.

Around half of respondents (45%) ranked 'your income' as the fairest measure of a new system of local taxation. Around than one in every ten respondents

(7%) ranked 'the value of the land your property occupies' as the fairest measure. Around half of all respondents (54%) ranked a system where everyone pays the same amount as the least fair measure.

In terms of what should be the aims of a new system of local taxation, respondents indicated that the most important aim is that payment systems should be clear and simple to understand.

When asked to rank a series of statements in terms of their importance on a scale of 1 to 10 (where 1 was not at all important and 10 was absolutely vital) the results showed that the most important aim of local taxation according to residents was that 'local taxes should be clear and simple to understand'. Respondents gave this statement a mean average importance score of 8.60. The aim that local tax bills should 'reflect ability to pay' was given the lowest mean average importance score of 7.92.

Around four out of every ten respondents (44%) ranked the statement 'local taxes should be clear and simple to understand' as absolutely vital, whereas around a third of respondents (34%) ranked the statement 'local tax bills should reflect ability to pay' as absolutely vital.

Accessing information on council tax

The majority of respondents found it easy to access information about their council tax and most accessed this information using a local council website.

Almost half of respondents (43%) reported that they accessed information about their council tax on a local council website. A majority of these respondents (80%) found it easy to access this information. Respondents who were more likely to access information using a local council website were aged 34 to 54 years, private renters, disabled people or people with a limiting illness or health

problem, or in receipt of a council tax discount or reduction.

Around a fifth of respondents (21%) answered that they use the Welsh Government website to access information about their council tax. A majority of these respondents (76%) found it easy to access this information. Those who were more likely to access information using the Welsh Government website were male, aged 16 to 34 years, earning £75,000 or more, or social renters.

Almost half of respondents (43%) answered that they used none of the categories listed to access information about their council tax.

Contact details

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Views expressed in this report are those of the researchers and not necessarily those of the Welsh Government.

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