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Survey of public attitudes to council tax

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Survey of public attitudes to council tax

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

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1. Background

- 1.1 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. To date, this has included a number of research projects considering the feasibility of a range of reforms of council tax, including a local land value tax, local taxes based on income and revaluation of council tax bands. A [summary of the findings](#) of this research was published in February 2021.
- 1.2 Public understanding and acceptance of future finance systems are crucial in order for the Welsh Government to achieve its aims, but [previous research](#) has identified that levels of awareness of and attitudes to local taxes are not clear and seldom measured. For this reason, 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.
- 1.3 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.
- 1.4 The remainder of this report outlines the methodology for the survey and presents key findings under the following themes:
- Responsibility for paying council tax
 - Knowledge and attitudes to the current council tax system
 - Attitudes to change

2. Methodology

About the survey

- 2.1 The Wales Omnibus Survey involves interviews with a representative sample of a minimum of 1,000 adults aged 16 years and over who are resident in Wales. Fieldwork for the March 2022 wave of the Wales Omnibus Survey took place between 28 February and 20 March 2022. A total of 1,000 interviews were completed.
- 2.2 The Covid-19 public health crisis prevented the survey from being carried out in its usual manner of face-to-face interviewing at selected sample points throughout Wales. Instead interviews were undertaken online using the [Cint online panel exchange platform](#), software that is used in digital survey-based research to gather insights from a large number of respondents. The online surveys were configured for PC/tablet and smartphone completion and English and Welsh versions of each were offered to every respondent.
- 2.3 Statistical significance testing of the data was undertaken in the analysis to aid interpretation of the results. The z-test was used to determine whether an observed relationship in the sample is likely to reflect a genuine association in the population. When a difference between two sub-groups is described as being 'significant' in this report, this means that the probability of obtaining the finding by chance is less than one in 20 – i.e. it is likely to reflect a genuine relationship in the population.
- 2.4 When survey data are tested for statistical significance, an assumption is made that the achieved sample represents a random sample of the relevant population. The Wales Omnibus Survey uses proportional quota sampling. Genuine statistical significance cannot, strictly speaking, be established for this sampling method. Therefore, 'significant' differences based on data from the Wales Omnibus Survey refer to a pseudo-statistically significant difference at the 95 per cent confidence level.
- 2.5 More information on the survey methodology, along with definitions of the demographic variables used in this report, are included in Annex A. Information about the additional questions commissioned in the March 2022 wave of the Wales Omnibus Survey is attached at Annex B.

3. Findings

Responsibility for paying council tax

- 3.1 The survey included initial questions to gauge whether the participant paid council tax or not. This informed the routing of the subsequent survey questions, so that participants were only asked questions relevant to their circumstances.
- 3.2 More than nine out of ten participants (93 per cent) reported that they, or someone in their household, paid council tax. Of the 927 respondents who reported that they, or someone in their household, paid council tax, just under half (45 per cent) reported having sole responsibility for council tax, with a further 45 per cent reporting that they had joint responsibility for council tax. One in ten respondents reported that they had no responsibility as someone else in the household paid council tax.
- 3.3 Of the 73 respondents who reported that they did not pay council tax, the most common reason given was that they were on a low income and received full Council Tax Reduction (66 per cent) (Table 1).

Table 1: Which of the following best describes why your household does not pay council tax?

	Percentage of respondents
I am on a low income and receive full Council Tax Reduction	66
All members of the household are students	15
Other answers provided by fewer than 10 respondents	
All members of the household are under 18	
<i>Don't know</i>	
<i>Other</i>	

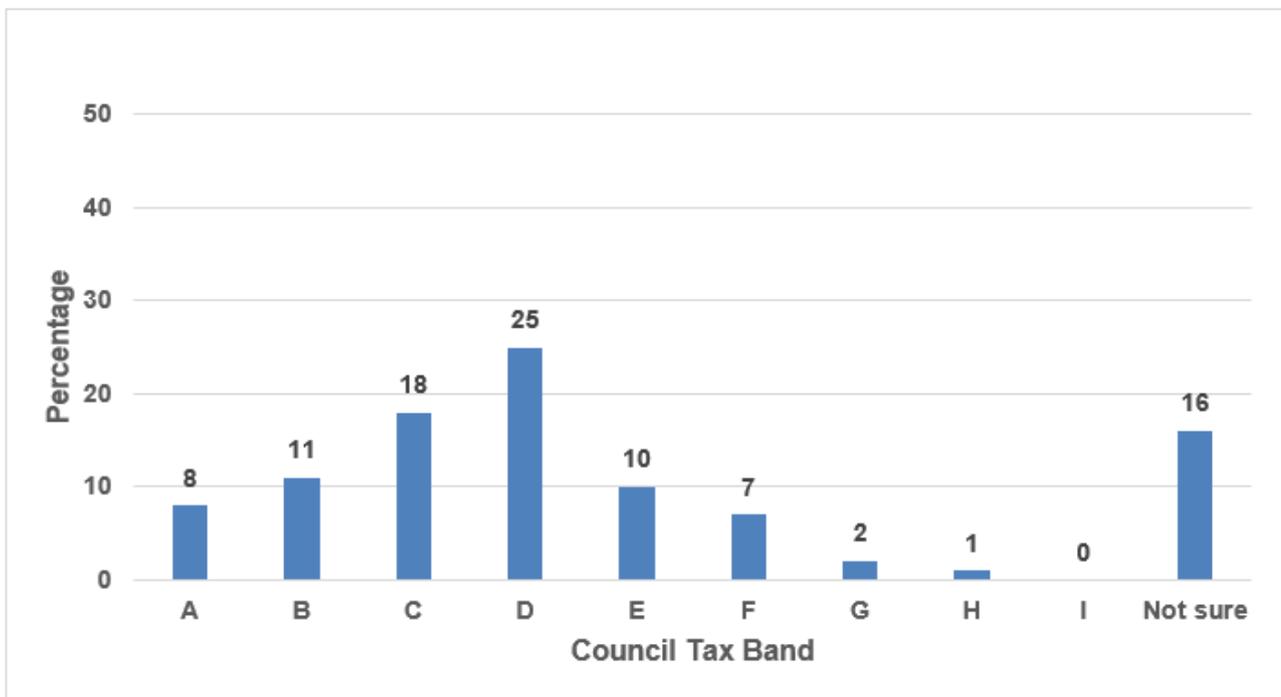
Base: 73 respondents

- 3.4 Participants who indicated that they paid council tax were asked further questions about the level of tax they paid. Each property in Wales is placed in one of nine bands based on property values and housing market conditions on 1 April 2003.

Band A is the lowest band, applied to properties with a valuation of up to £44,000 and Band I is the highest band, applied to properties valued above £424,000.

3.5 The most common band reported by respondents was Band D (25 per cent), followed by Band C (18 per cent).¹ Almost one fifth of respondents reported that they were not sure what council tax band they were in (Figure 1).

Figure 1: What is your council tax band?

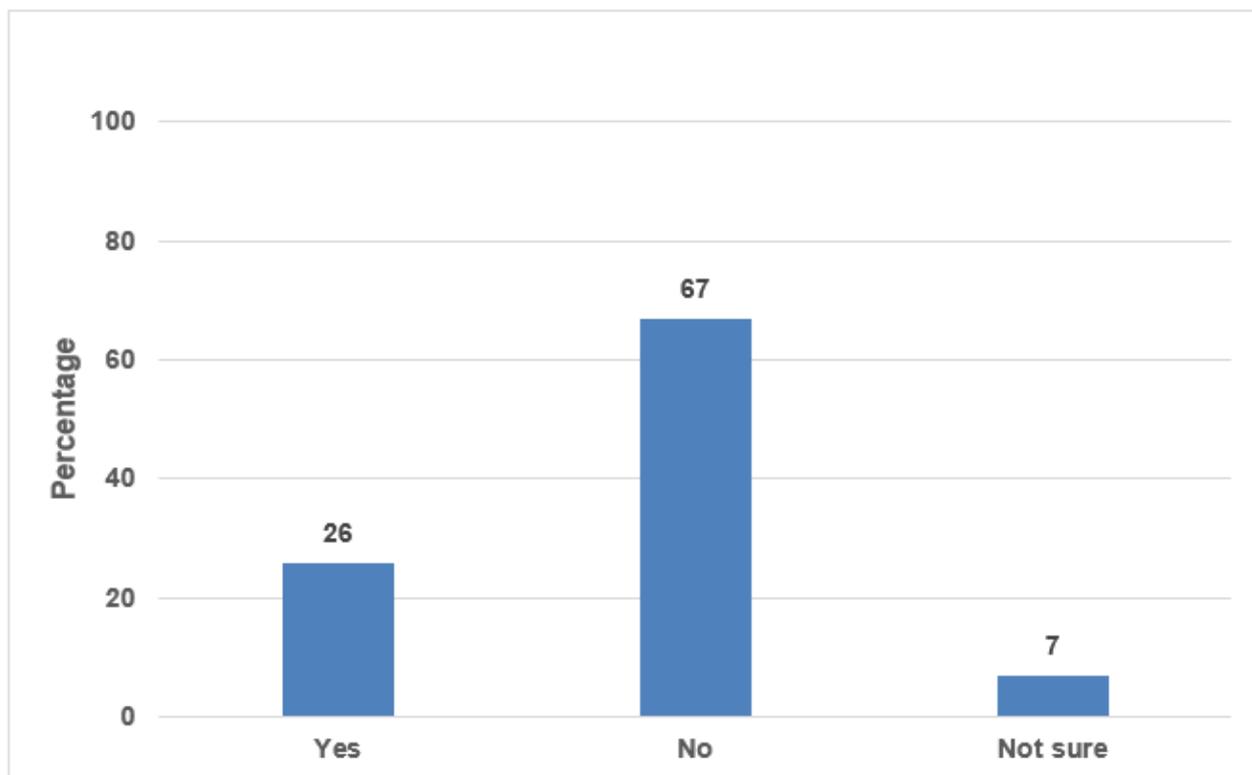


Base: 927 respondents

3.6 Participants were also asked whether they received any discounts, exemptions, or reductions to their council tax bill. Two-thirds (67 per cent) indicated that they did not, suggesting that they pay a full, unaltered bill based on their property banding. A small proportion (7 per cent) of respondents were not sure whether they received any discounts, exemptions, or reductions. Around a quarter of respondents (26 per cent) indicated that they did receive one or more discounts, exemptions, or reductions (Figure 2).

¹ [Proportion of council tax dwellings, by band and year \(per cent\) \(gov.wales\)](#) StatsWales data suggest that, in the 2022-23 financial year, Band C is the most common band (21.8 per cent), followed by Band B (20.8 per cent). The different distribution of bands in this sample could be explained by the fact that this is a survey of individuals rather than households, and the possibility that respondents incorrectly identified their band. The survey methodology did not allow for respondents to verify their answers by reference to, for example, a recent council tax bill. As 16 per cent of respondents were not sure of their council tax band, the possibility of incorrect answers cannot be ruled out.

Figure 2: Do you receive any council tax discounts, exemptions or reductions?



Base: 927 respondents

3.7 Those respondents who indicated that they received discounts, exemptions, or reductions were asked what they received. This question allowed an open text response, and similar responses were grouped. The most common discount identified was single person discount (56 per cent) (Table 2).

Table 2: Which discounts, exemptions or reductions do you receive?

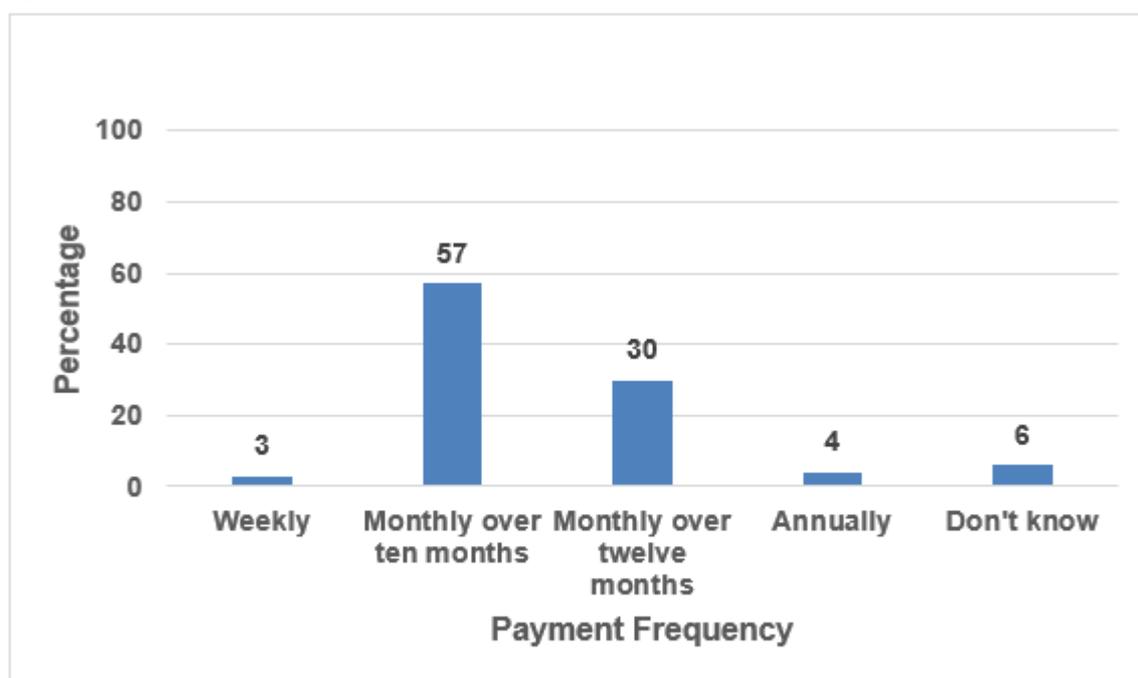
Response	Percentage of respondents
Single Person Discount	56
Council Tax Benefit/Reduction	7
Disability/PIP Discount	7
Unemployed/On Universal Credit	6
Other	9
Top 3 responses reported by less than 5 per cent of respondents	
In receipt of benefits (unspecific)	
In receipt of Housing Benefit	
Student Discount	

Base: 245 respondents

Not all of the answers provided by participants relate to an existing discount, exemption or reduction.

3.8 Council tax can be paid weekly, monthly over ten or twelve months, or in an annual lump sum. More than half of respondents (57 per cent) indicated that they pay their council tax over ten monthly instalments, with just under a third of respondents (30 per cent) paying in twelve monthly instalments. It was much less common for respondents to pay weekly or annually (3 per cent and 4 per cent, respectively). A small proportion of respondents (6 per cent) did not know how they paid their council tax (Figure 3).

Figure 3: How does your household pay council tax?

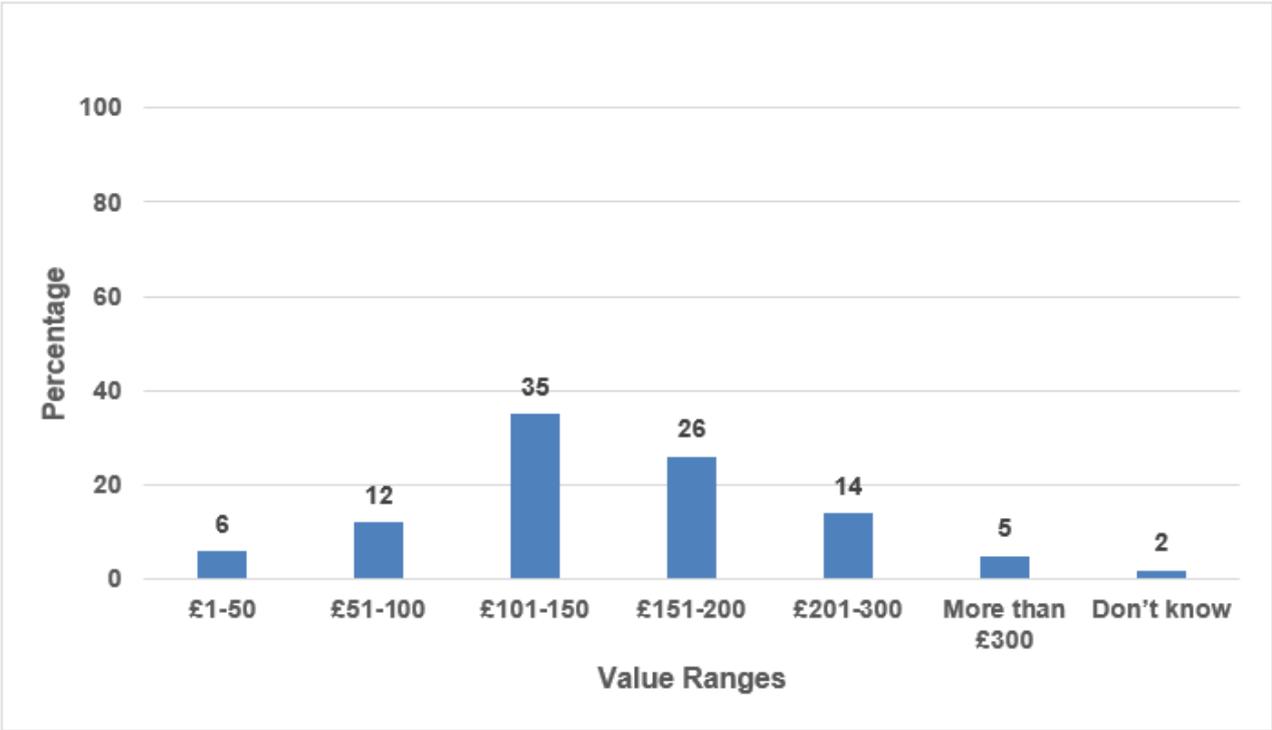


Base: 927 respondents

3.9 In addition to asking about the frequency of payments, participants were asked how much they paid. Responses were grouped into value ranges. Of the 24 respondents who paid weekly, 13 paid between £1-30, seven paid between £31-50 and three paid more than £50. For those who paid monthly, the most common value range was £101-150 per month (35 per cent) (Figure 4).² Of the 38 respondents who paid an annual lump sum, five paid £100 or less, eight paid between £101-1,000, 13 paid between £1,001-2,000, seven paid between £2,001-3,000 and two paid more than £3,000.

² The results to this answer combine answers from those who pay over ten- and twelve-monthly instalments, which will influence the monthly rate.

Figure 4: How much council tax does your household pay per month?



Base: 806 respondents

These results include responses from participants who pay either 10 or 12 monthly instalments, which will influence their monthly rate.

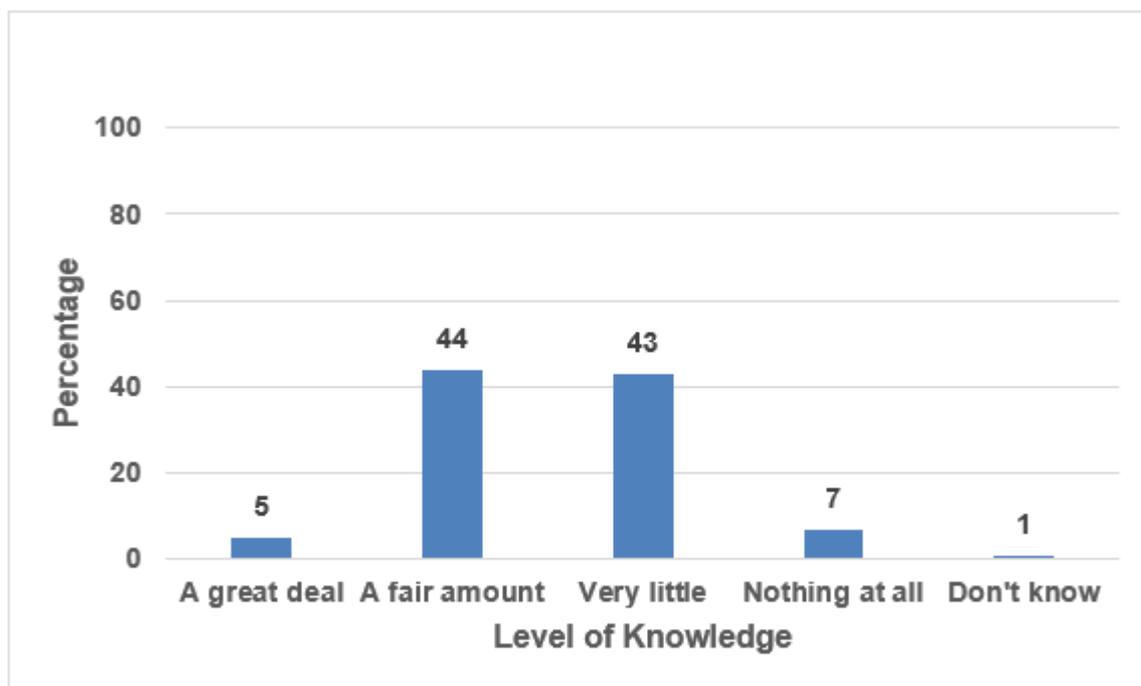
Knowledge and attitudes to the current council tax system

Respondents to the survey were evenly split between those who knew a fair amount about council tax and those that knew very little about it. When asked to name services funded by council tax, the most common services named were recycling and waste collection, emergency services and highways.

3.10 The survey included a series of questions to gauge levels of knowledge and understanding of the council tax system, and perceptions of its fairness.

3.11 All respondents were asked how much they know about council tax. Responses were evenly split between those who reported knowing a fair amount (44 per cent) and very little (43 per cent). A small proportion of respondents reported knowing a great deal about council tax (5 per cent) or nothing at all (7 per cent) (Figure 5).

Figure 5: How much would you say you know about council tax?



Base: 1,000 respondents

3.12 There were significant differences by gender, age, income band and housing tenure. Respondents who were more likely to report that they knew a great deal or a fair amount of about council tax were:

- Male (54 per cent, compared with 45 per cent of females)
- Earning £75,000 per annum (66 per cent, compared with all lower income bands)

- Aged 55+ years (57 per cent, compared with 53 per cent of those aged 35-54 years and 35 per cent of those aged 16-34 years)
- Property owners (55 per cent, compared with 45 per cent of social renters and 40 per cent of private renters).

3.13 Respondents who were more likely to report that they knew very little or nothing at all about council tax were:

- Female (54 per cent, compared with 44 per cent of males)
- Aged 16-34 years (61 per cent, compared with 47 per cent of those aged 35-54 and 42 per cent of those aged 55+)
- Unemployed (72 per cent, compared with 46 per cent of full-time employees, 55 per cent of part-time employees, 31 per cent of the self-employed and 46 per cent of the retired/permanently not working)
- Earning less than £19,999 per annum (54 per cent, compared with 34 per cent of respondents earning £75,000+ per annum)
- Social renters (59 per cent, compared with 44 per cent of property owners)
- Disabled (55 per cent, compared with 47 per cent of respondents who were not disabled).

3.14 In order to measure levels of understanding of what council tax is used for, all participants were asked to name three services which are funded by council tax. The most commonly named service was recycling or waste collection (64 per cent), followed by emergency services (55 per cent) and highways (45 per cent) (Table 3).

Table 3: Can you name three services which are funded by council tax?

Response	Percentage of respondents
Recycling/waste collection	64
Emergency services	55
Highways	45
Education/schools	17
Council/councillors/government	12
Social care/social services	8
Libraries	7
Parks	5
Health/health services/NHS	5
Council services	5
Top 3 responses reported by less than 5 per cent of respondents	
Community services	
Housing/housing maintenance	
Leisure services/facilities	

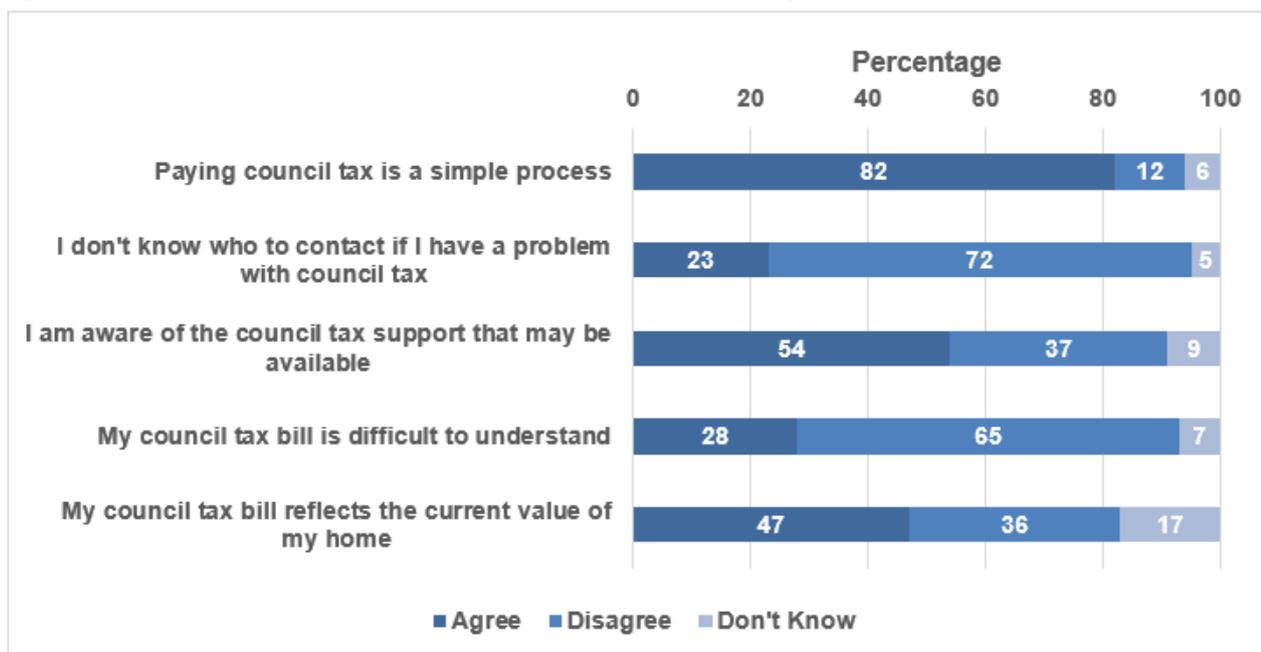
Base: 1,000 respondents

The survey showed that the majority of respondents found paying council tax a simple process, would know who to contact if they had a problem with council tax and did not find their council tax bill difficult to understand. Respondents had mixed attitudes in terms of awareness of the council tax support that may be available, and whether their council tax bill reflects the current value of their home.

3.15 Respondents who had indicated that they pay council tax were asked to what extent they agreed or disagreed with a series of statements about the current council tax system.

- Paying council tax is a simple process.
- I don't know who to contact if I have a problem with council tax.
- I am aware of the council tax support that may be available.
- My council tax bill is difficult to understand.
- My council tax bill reflects the current value of my home.

Figure 6: Statements about the current council tax system



Base: 927 respondents

'Agree' combines the responses 'Strongly Agree' and 'Agree'. 'Disagree' combines the responses 'Strongly Disagree' and 'Disagree'.

3.16 As shown in Figure 8, around eight out of ten respondents (82 per cent) agreed that paying council tax is a simple process. There were significant differences by age and disability status. Respondents who were more likely to agree that paying council tax is a simple process were:

- Aged 55+ years (91 per cent, compared with 86 per cent of those aged 35-54 years and 63 per cent of those aged 16-34 years)
- Not disabled (84 per cent, compared with 76 per cent of disabled respondents).

3.17 Almost three quarters of respondents (72 per cent) 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 age, disability status 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:

- Aged 16-34 years (32 per cent, compared with 24 per cent of those aged 35-54 years and 17 per cent of those aged 55+ years)
- Disabled (33 per cent, compared with 20 per cent of respondents who were not disabled)

- Full-time students (44 per cent, compared to 24 per cent of full-time employees, 23 per cent of part-time employees, 21 per cent of the self-employed and 20 per cent of the retired/permanently not working).

3.18 Just over half of respondents (54 per cent) agreed that they were aware of the council tax support that may be available. There were significant differences by age, household structure and council tax payment status. Respondents who were more likely to agree that they were aware of the council tax support that may be available were:

- Aged 55+ years (62 per cent, compared with 52 per cent of those aged 35-54 years and 47 per cent of those aged 16-34 years)
- From single adult households (68 per cent, compared with 53 per cent of respondents from households with couples without dependents and 47 per cent of respondents from households where couples lived with dependents)
- In receipt of discounts or reductions to their council tax (70 per cent, compared with 49 per cent of respondents who did not receive discounts or reductions).

3.19 Around two thirds of respondents (65 per cent) disagreed with the statement that their council tax bills are difficult to understand. There were significant differences by age, property tenure and council tax payment status. Respondents who were more likely to agree that their council tax bill was difficult to understand were:

- Aged 16-34 years (35 per cent, compared with 23 per cent of those aged 55+ years)
- In receipt of discounts or reductions to their council tax (34 per cent, compared with 26 per cent of those who did not receive discounts or reductions)

3.20 Respondents who were more likely to disagree that their council tax bills are difficult to understand were:

- Property owners (71 per cent, compared with 61 per cent of private renters, 51 per cent of social renters and 25 per cent of respondents living in shared ownership properties).

3.21 In relation to the statement about whether council tax bills reflect the current value of their home, nearly half (47 per cent) of respondents agreed that it did. There were

significant differences by age, property tenure, household structure and council tax payment status. Respondents who were more likely to agree that their council tax bills reflect the current value of their home were:

- Aged 55+ years (51 per cent, compared with 35 per cent of those aged 16-34 years)
- Property owners (54 per cent, compared with 42 per cent of social renters and 33 per cent of private renters)
- From single adult households (55 per cent, compared with 44 per cent of respondents from households where a couple lived with dependents)
- In receipt of discounts or reductions to their council tax (55 per cent, compared with 45 per cent of respondents who did not receive discounts or exemptions).

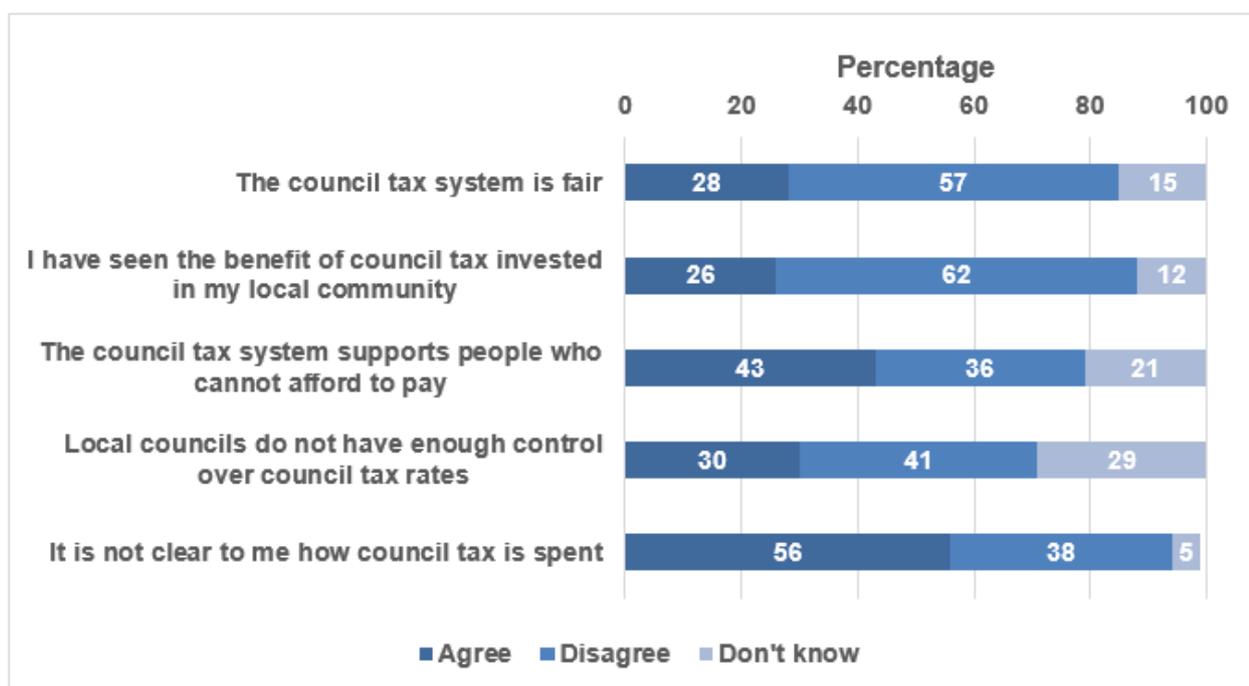
3.22 It is worth noting that nearly one fifth of respondents (17 per cent) answered ‘don’t know’ in response to this final statement.

The survey showed that 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. Respondents had mixed attitudes on 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.

3.23 All survey participants were asked to what extent they agreed or disagreed with a further series of statements about the current council tax system.

- The council tax system is fair.
- I have seen the benefit of council tax invested in my local community.
- The council tax system supports people who cannot afford to pay.
- Local councils do not have enough control over council tax rates.
- It is not clear to me how council tax is spent.

Figure 7: Statements about the current council tax system



Base: 1,000 respondents

'Agree' combines the responses 'Strongly Agree' and 'Agree'. 'Disagree' combines the responses 'Strongly Disagree' and 'Disagree'.

3.24 As shown in Figure 7, more than half (57 per cent) of respondents disagreed with the statement that the council tax system is fair. There were significant differences by gender, age, income band, household structure and council tax payment status. Respondents who were more likely to agree that the council tax system is fair were:

- Male (31 per cent, compared with 25 per cent of females)
- Aged 16-34 years (32 per cent, compared with 24 per cent of those aged 35-54 years)
- Earning over £75,000 per annum (46 per cent, compared with respondents in all lower income bands)
- In receipt of discounts or reductions to their council tax (34 per cent, compared with 25 per cent of those who do not receive discounts or reductions).

3.25 Respondents who were more likely to disagree that the council tax system is fair were:

- From a household where a couple lived with dependents (64 per cent, compared with 53 per cent of respondents from single-adult households).

3.26 The majority (62 per cent) of respondents also 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, property tenure, council tax payment status 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:

- From Cardiff and South-East Wales (31 per cent, compared with 20 per cent of respondents from North Wales)
- Male (32 per cent, compared with 21 per cent of females)
- Property owners (27 per cent, compared with 19 per cent of social renters)

3.27 Respondents who were more likely to disagree that they had seen the benefit of council tax invested in their local community were:

- Aged 35-54 years (73 per cent, compared with 60 per cent of those aged 55+ years and 53 per cent of those aged 16-34 years)
- Full-time or part-time employees (68 per cent respectively, compared with 59 per cent of respondents who were retired/permanently not working, 49 per cent of unemployed respondents, 30 per cent of full-time students)
- Not in receipt of discounts or reductions to their council tax (66 per cent, compared with 58 per cent of respondents in receipt of discounts or reductions) and 39 per cent of respondents who did not pay council tax)
- In council tax band D (self-reported) (73 per cent, compared with respondents in Bands C, E, F, G, H, and I, or those who were not sure of their council tax band).

3.28 Less than half (43 per cent) of respondents agreed that the council tax system supports people who cannot afford to pay. There were significant differences by region, gender, age, working status, property tenure, household structure and council tax payment status. Respondents who were more likely to agree that the council tax system supports people who cannot afford to pay were:

- Male (48 per cent, compared with 38 per cent of females)
- Aged 55+ years (50 per cent, compared with 40 per cent of those aged 35-54 and 36 per cent of those aged 16-34)

- Retired or permanently not working (52 per cent, compared with 40 per cent of part-time employees, 39 per cent of full-time employees and 29 per cent of unemployed respondents)
- From single adult households (54 per cent, compared with all other household structures)
- Not paying council tax (68 per cent, compared with 47 per cent of those who receive discounts or reductions and 38 per cent of those who did not receive discounts or reductions).

3.29 Respondents who were more likely to disagree that the council tax system supports people who cannot afford to pay were:

- From the South Wales Valleys (42 per cent, compared with 31 per cent of respondents from North Wales)
- Living in private rented accommodation (44 per cent, compared with 34 per cent of property owners)

3.30 Responses were fairly equally divided in terms of whether local councils do not have enough control over council tax rates, with 41 per cent disagreeing with this statement, and 29 per cent answering, 'don't know'. There were significant differences by region, gender, age, working status, property tenure and council tax payment status. Respondents who were more likely to agree that local councils do not have enough control over council tax rates were:

- From Mid and West Wales (36 per cent, compared with 34 per cent of respondents from Cardiff and South-East Wales and 23 per cent of respondents from North Wales)
- Male (46 per cent, compared with 36 per cent of females)
- Full-time employees (35 per cent, compared with 24 per cent of the retired/permanently not working and 19 per cent of the self-employed).

3.31 Respondents who were more likely to disagree that local councils do not have enough control over council tax rates were:

- Aged 55+ years (45 per cent, compared with 43 per cent of those aged 35-54 years and 32 per cent of those aged 16-34 years)
- Property owners (44 per cent, compared with 35 per cent of private renters)

- In receipt of discounts or reductions to their council tax (43 per cent, compared with 42 per cent of respondents who did not receive discounts or reductions and 22 per cent of respondents who do not pay council tax)

3.32 Over half of respondents (56 per cent) agreed that it was not clear to them how council tax is spent. There were significant differences by age, working status, property tenure and household structure. Those respondents who were more likely to agree that it was not clear to them how council tax is spent were:

- From households occupied by couples with dependents (66 per cent, compared with 55 per cent of respondents in single adult households and 52 per cent of respondents from households where a couple lived without dependents).

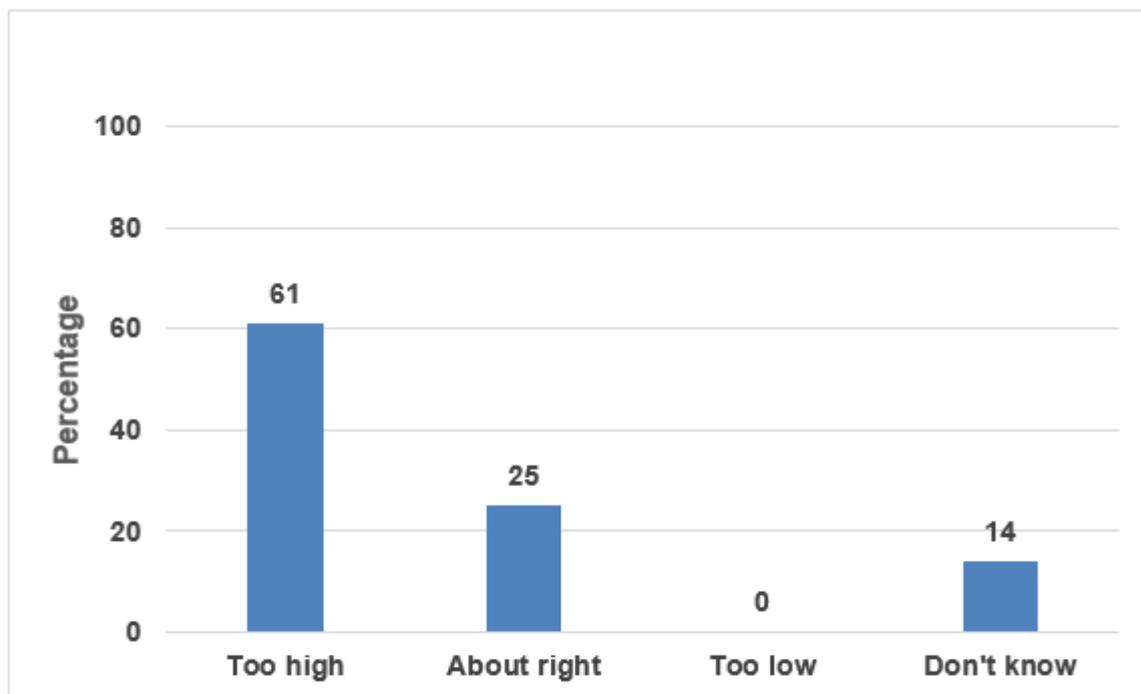
3.33 Respondents who were more likely to disagree that it was not clear to them how council tax is spent were:

- Aged 55+ years (49 per cent, compared with 35 per cent of those aged 35-54 and 29 per cent of those aged 16-34)
- Retired or permanently not working (50 per cent, compared with 35 per cent of full-time employees, 35 per cent of the unemployed, 33 per cent of part-time employees and 27 per cent of full-time students)
- Property owners (43 per cent, compared with 32 per cent of private renters and 31 per cent of social renters).

The majority of respondents reported that the amount of council tax they are expected to pay is too high. When provided with information about the services which are funded by council tax, a smaller proportion of respondents described their council tax bill as too high, with a greater proportion of respondents describing their bill as about right or too low in light of this information.

3.34 Those participants who paid council tax were asked, based on their income and outgoings, how they would describe the amount of council tax their household is expected to pay. The majority (61 per cent) indicated that their council tax was 'too high' (Figure 8).

Figure 8: Based on your income and outgoings, how would you describe the amount of council tax your household is expected to pay?



Base: 927 respondents

3.35 There were significant differences by region, gender, age, property tenure, income band, disability status and working status. Respondents who were more likely to report that council tax was ‘too high’ were:

- From the South Wales Valleys (66 per cent, compared with 56 per cent of respondents from Cardiff and South-East Wales)
- Female (66 per cent, compared with 56 per cent of males)
- Aged 35-54 years (71 per cent, compared with 63 per cent of those aged 55+ years and 46 per cent of those aged 16-34 years)
- Property owners (69 per cent, compared with 59 per cent of social renters)
- Earning between £20,000-29,999 per annum (72 per cent, compared with respondents who earned less than £9,999, and respondents in all income bands greater than £29,999)
- Not disabled (63 per cent, compared with 55 per cent of disabled respondents).

3.36 Respondents who were less likely to report that council tax was ‘too high’ were:

- Full-time students (26 per cent, compared with all other working statuses).

3.37 Those participants who answered 'too high' were asked why they said this, and similar answers were grouped together. The most common response (13 per cent) was that they 'don't see any benefit from council tax or don't use or receive any services'. One tenth of respondents said that it was very expensive or too high, and a further tenth said that they could not afford it (Table 4).

Table 4: 'Too high' - Why do you say this?

Response	Percentage of respondents who answered 'too high'
Don't see any benefit/don't use or receive any services	13
Very expensive/too high	10
Can't afford it/difficult to afford it with money coming in and other outgoings	10
Don't see much benefit from it/don't use or receive many services	9
On a low income/don't get paid enough/on benefits	8
<i>Other</i>	8
Has increased a lot recently/always going up	7
One of our biggest bills/large part of our outgoings	7
We are pensioners	6
Services are poor	5
Cost of living is increasing	5
Top 3 responses submitted by less than 5 per cent of respondents	
Expensive compared to other areas	
Doesn't reflect income/should reflect income level	
Poor value for money	

Base: 562 respondents

3.38 A quarter of respondents (25 per cent) indicated that the amount of council tax they are expected to pay was 'about right' (Figure 9). There were significant differences by gender, income band and household structure. Respondents who were more likely to report that council tax was 'about right' were:

- Male (30 per cent, compared with 20 per cent of females)
- Earning £75,000+ per annum (48 per cent, compared with all respondents earning between £10,000-74,999)
- From single adult households (24 per cent, compared with 21 per cent of respondents from households where couples lived with dependents).

3.39 Amongst the 229 respondents who answered, 'about right', the most common explanation given for this answer was that it is a fair amount or seems reasonable (32 per cent). One fifth of respondents (20 per cent) stated that the tax was 'about right' because they can afford it, and just over one tenth reported that it reflects their property or the area they live in (11 per cent) (Table 5).

Table 5: 'About right' - Why do you say this?

Response	Percentage of respondents who answered 'about right'
It is fair/fair amount/seems reasonable	32
Can afford it	20
Reflects our property/the area we live in	11
Reflects our income/based on income	7
Pays for a lot of local services/fair given services we get/services need to be funded	6
<i>Other</i>	5
Top 3 responses submitted by less than 5 per cent of respondents	
Services are good/area well maintained	
Good value for money	
Reflects low income	

Base: 229 respondents

3.40 Just over one tenth of respondents (14 per cent) answered 'don't know' when asked about the amount of council tax they are expected to pay.

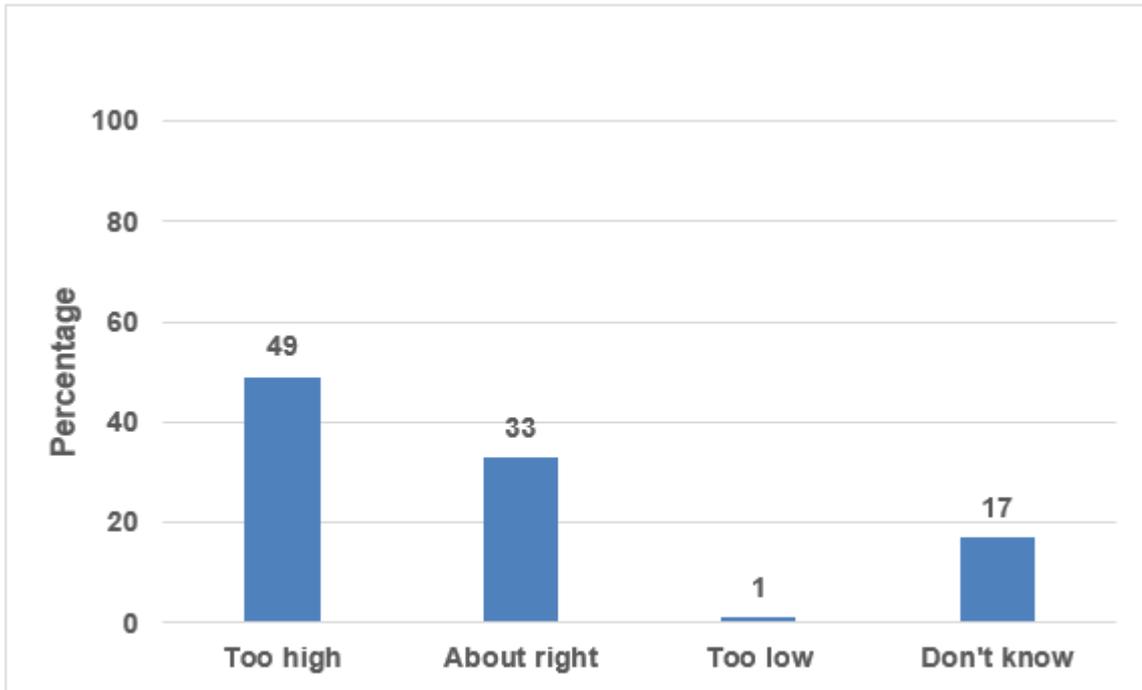
3.41 Survey participants were then given some information about how council tax is used in Wales:

Council tax in Wales helps to fund services in our communities, including education, social care, policing, fire and rescue services, waste and recycling, but also many others.

3.42 Participants were then asked, based on the services which council tax funds, how they would describe the amount of council tax their household is expected to pay. After the introduction of this information, a smaller proportion of respondents indicated that the council tax they are asked to pay was 'too high' (49 per cent, compared to 61 per cent before the information was provided). A larger proportion of respondents indicated that the amount they are expected to pay was 'about right' (33 per cent, compared to 25 per cent before the information was provided). After

the introduction of the information, one per cent of respondents indicated that the amount they were asked to pay was 'too low' (Figure 9).

Figure 9: Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay?



Base: 927 respondents

3.43 Tables 6, 7 and 8 present the responses provided when participants were asked why they had described their council tax as 'too high', 'about right' or 'too low' following the introduction of information about the services funded by council tax.

Table 6: After information - 'Too high' - Why do you say this?

Response	Percentage of respondents who answered 'too high'
Very expensive/too high	14
Don't see much benefit from it/ don't use or receive many services	11
Services are poor	11
Don't see any benefit/don't use or receive any services	10
Services are being cut	9
Money is wasted/councillors pay too high/too many expenses	8
Can't afford it/difficult to afford it [with money have coming in, other outgoings]	6
Don't see enough benefit from it/don't use or receive enough services	6
Poor value for money	5
<i>Other</i>	11
Top 3 responses submitted by less than 5 per cent of respondents	
Expensive compared to other areas	
Has increased a lot recently, always going up	
Doesn't reflect size, value of my property	

Base: 452 respondents

3.44 Reasons given by those who stated that council tax is 'too high' related to both affordability as well as perceptions of services. Of the 452 respondents who stated that council tax is 'too high', around one in ten (11 per cent) stated that services are poor, with a similar proportion (9 per cent) stating that services were being cut and 5 per cent stating that council tax represented poor value for money (Table 6).

Table 7: After information - 'About right' - Why do you say this?

Response	Percentage of respondents who answered 'about right'
Pays for a lot of local services/fair given the services we get/services need to be funded	40
It's fair/fair amount/seems reasonable	25
Services are good/area well maintained	5
Can afford it	5
<i>Other</i>	9
Top 3 responses submitted by less than 5 per cent of respondents	
Good value for money	
Reflects our property/the area we live in	
Reflects income/based on income	

Base: 302 respondents

3.45 Of the 302 respondents who stated that council tax was ‘about right’, 40 per cent reported that council tax ‘pays for a lot of local services/fair given the services we get/services need to be funded’ (Table 7).

Table 8: After information - 'Too low' - Why do you say this?

Response	Percentage of respondents who answered ‘too low’ ^a
Services are poor	12
Don’t see much benefit from it/don’t use or receive many services	8
<i>Other</i>	65

Base: 12 respondents

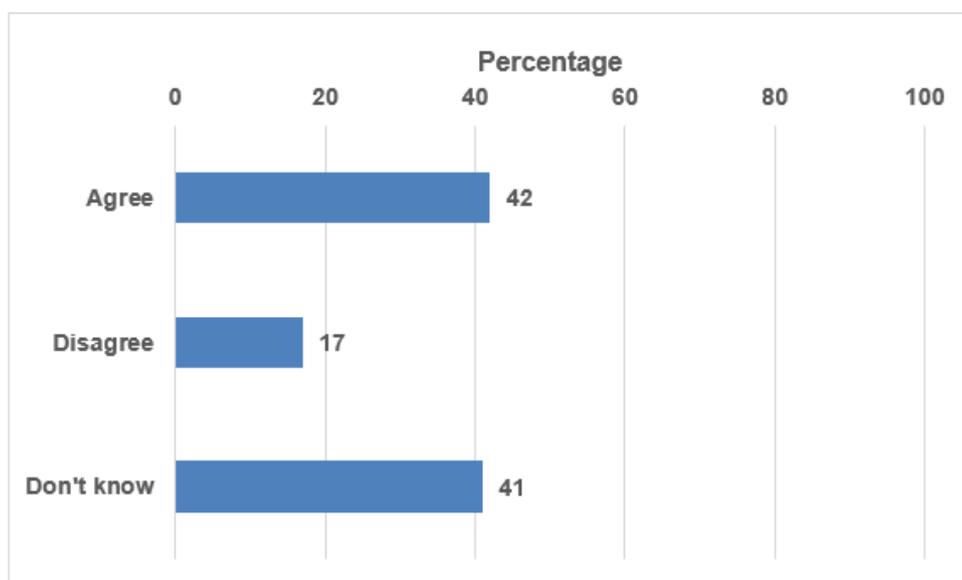
3.46 As can be seen in Tables 6 and 8, the response ‘don’t see much benefit from it/don’t use or receive many services’ was given by those who reported that council tax was ‘too high’ (11 per cent) and those who reported that council tax was ‘too low’ (8 per cent).

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 your income was perceived as the fairest system.

3.47 In the final part of the survey, participants were asked about their views on changes to the current council tax system. All participants were asked whether they agreed or disagreed that council tax should be replaced with a different system of local taxation. Four in ten participants (42 per cent) agreed that council tax should be replaced, with 17 per cent disagreeing. Four in ten participants (41 per cent) answered 'don't know' to this question (Figure 10).

Figure 40: To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation?



Base: 1,000 respondents

'Agree' combines the responses 'Strongly Agree' and 'Agree'. 'Disagree' combines the responses 'Strongly Disagree' and 'Disagree'.

3.48 There were significant differences by region, gender, age, working status and council tax payment status. Respondents who were more likely to agree that council tax should be replaced were:

- From Cardiff and South-East Wales (23 per cent, compared with 15 per cent of respondents from Mid and West Wales, 14 per cent of respondents from North Wales and 13 per cent of respondents from the South Wales Valleys)
- Male (46 per cent, compared with 38 per cent of females)

- Aged 35-54 years (47 per cent, compared with 37 per cent of those aged 16-34 years)
- Full-time employees (48 per cent, compared with 27 per cent of the unemployed, 23 per cent of full-time students and 23 per cent of the retired/permanently not working)
- Paying a full council tax bill (44 per cent, compared with 42 per cent of respondents in receipt of discounts or reductions and 23 per cent of respondents who did not pay council tax).

3.49 The 421 respondents who agreed that council tax should be replaced were asked to explain their views. Nearly a quarter (24 per cent) of these respondents stated that council tax should be replaced because it is not fair. One in ten participants (12 per cent) stated that council tax should be replaced because it should be based on, or take into account, income or ability to pay (Table 9).

Table 9: Agree - Why do you say this?

Response	Percentage of respondents who agree
It's unfair/ to make it fairer	24
It should based on/take into account income/ability to pay	12
System is flawed/outdated/needs overhaul/review	8
Money needs to be used more appropriately/spent better/to get better services	7
Need to reduce the cost/be cheaper/too much at the moment	5
Should be based on services used	5
<i>Other</i>	17
Top 3 responses submitted by less than 5 per cent of respondents	
Different areas have difference economic conditions/need to reflect the local area	
Should be based on number of individuals in household/not fair that smaller households pay same as larger ones	
Should not be based on property	

Base: 421 respondents

3.50 Those respondents who disagreed or strongly disagreed with the replacement of council tax with an alternative system were asked to explain their views. The most common reason for this view, expressed by 42 per cent of these respondents, was that the current system is OK as it is and does not need fixing. Around one in ten respondents (9 per cent) stated that there was no obvious replacement for council

tax, or they were not sure what would be a better system. Six per cent of respondents reported that the current system is fair or that it is easy to understand, with 5 per cent stating that no system is perfect, and others have been tried before (Table 10).

Table 10: Disagree - Why do you say this?

Response	Percentage of respondents who disagree
Current system is OK/works/fine as it is/does not need fixing	42
No obvious replacement/not sure of better system	9
Current system is fair	6
Easy to understand/everyone understands it	6
No system is perfect/others have been tried before	5
<i>Other</i>	12
Top 3 responses submitted by less than 5 per cent of respondents	
Current system is OK, but needs some reform, bands/property prices need reviewing	
Change would increase costs	
Remember the poll tax and it was bad	

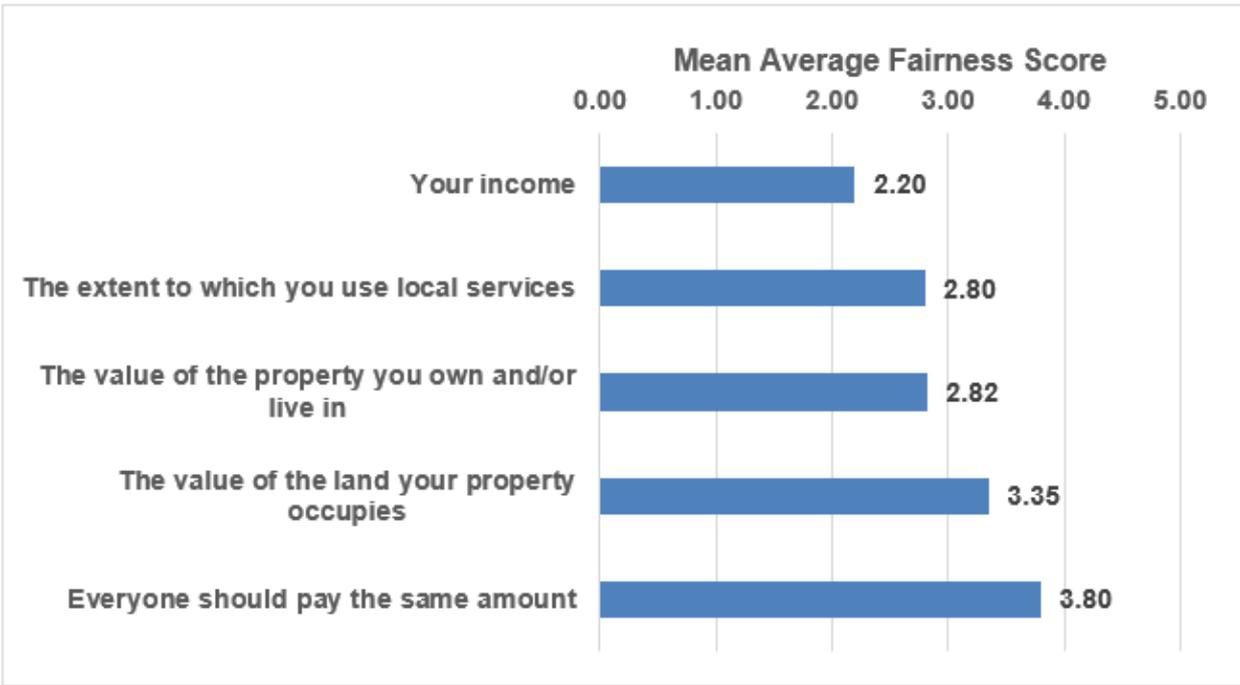
Base: 166 respondents

3.51 Building on this question, all participants were asked to consider five alternative measures of the amount of local tax they are expected to pay and rank them on a scale of 1 to 5, with 1 being the fairest measure and 5 being the least fair measure. The alternative measures they were asked to consider and rank were:

- your income
- the value of the property you own and/or live in
- the extent to which you use local services
- the value of the land your property occupies
- everyone should pay the same amount.

3.52 A mean average was calculated based on the rankings given to each alternative measure, providing an overall mean average fairness score. Based on this mean average, a system of local taxation based on your income was perceived as the fairest system, with a mean average fairness score of 2.20. A system of local taxation where everyone pays the same amount was perceived as the least fair system, with a mean average fairness score of 3.80 (Figure 11).

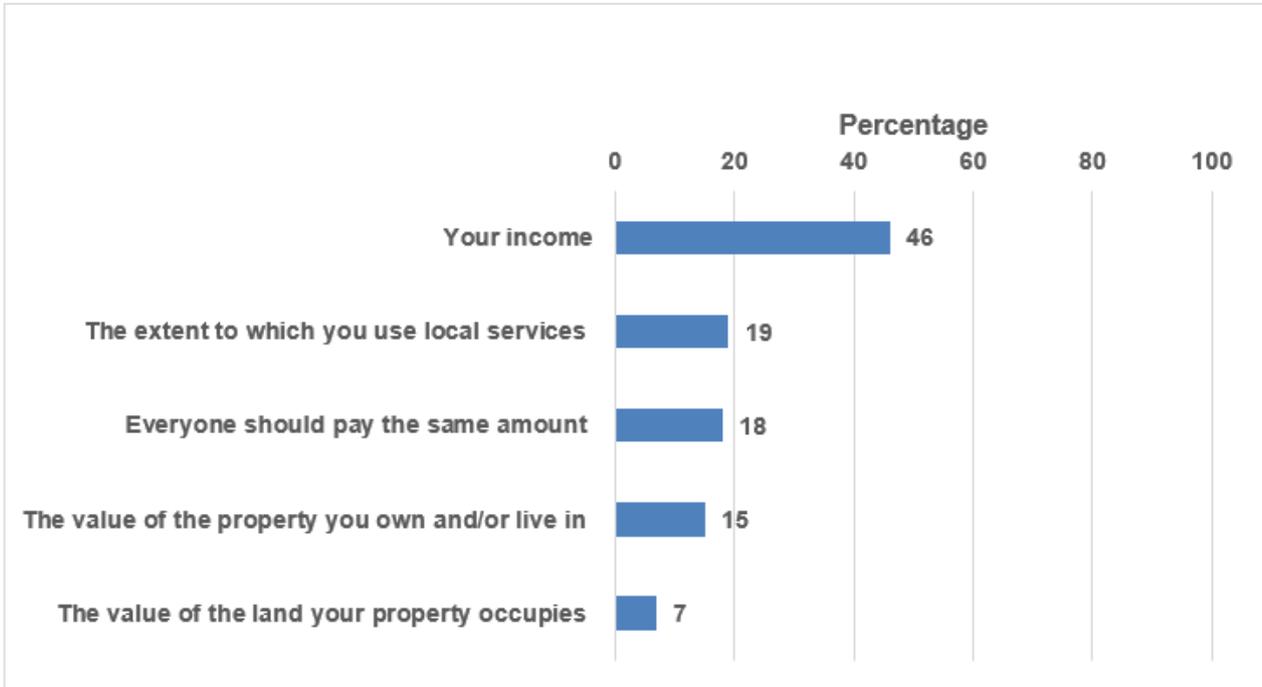
Figure 11: Which of the following do you feel would be the fairest measure of the amount of local tax you are expected to pay? Mean average fairness score (1=fairest, 5=least fair)



Base: 1,000 respondents

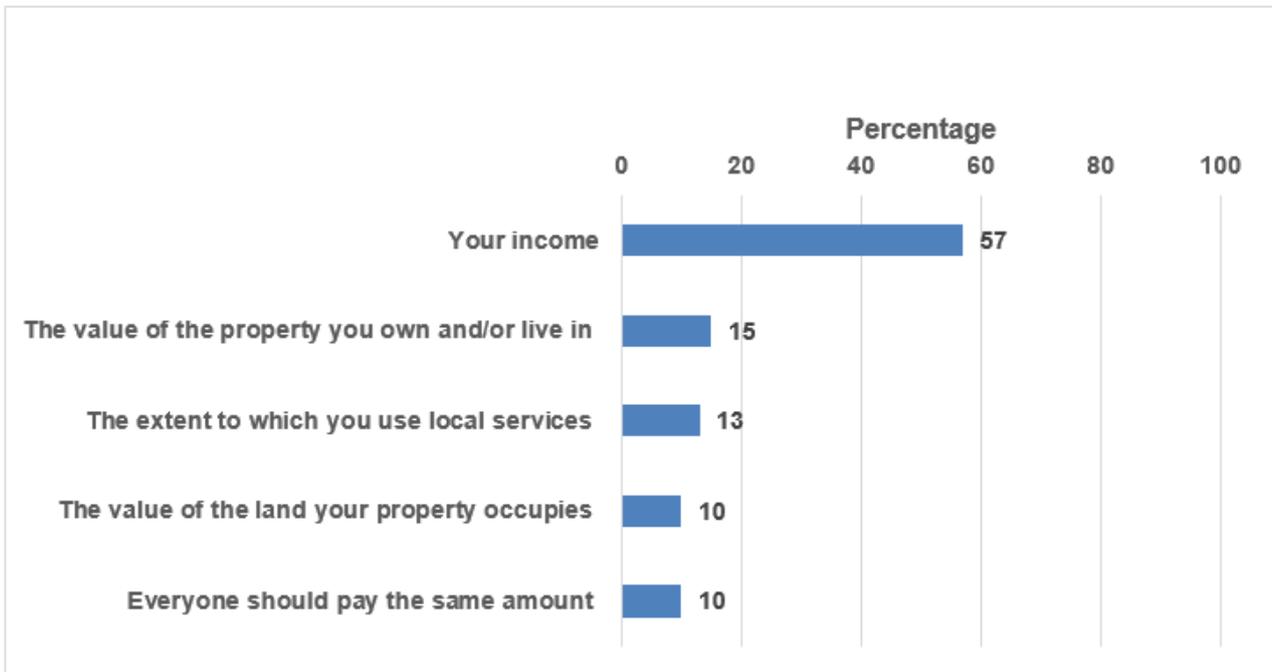
3.53 As can be seen in Figure 11, nearly half of respondents (46 per cent) ranked ‘your income’ as the fairest measure of a new system of local taxation. Less than one in ten (7 per cent) ranked ‘the value of the land your property occupies’ as the fairest measure. Over half of respondents (57 per cent) ranked a system where everyone pays the same amount as the least fair measure (Figure 13).

Figure 12: Fairest measure of the amount of local tax you are expected to pay (Ranked 1)



Base: 1,000 respondents

Figure 13: Least fair measure of the amount of local tax you are expected to pay (Ranked 5)



Base: 1,000 respondents

3.54 All participants were asked if there are any other systems of local taxation that they thought would be fairer than the five options presented in the previous question. The majority of respondents (64 per cent) said they could not think of anything. Nearly a quarter of respondents (23 per cent) answered 'don't know' or 'not sure'.

The small number of respondents who did answer this question provided suggestions including: the amount of people living in a house, an amount per working person in a household, a poll tax or a wealth tax.

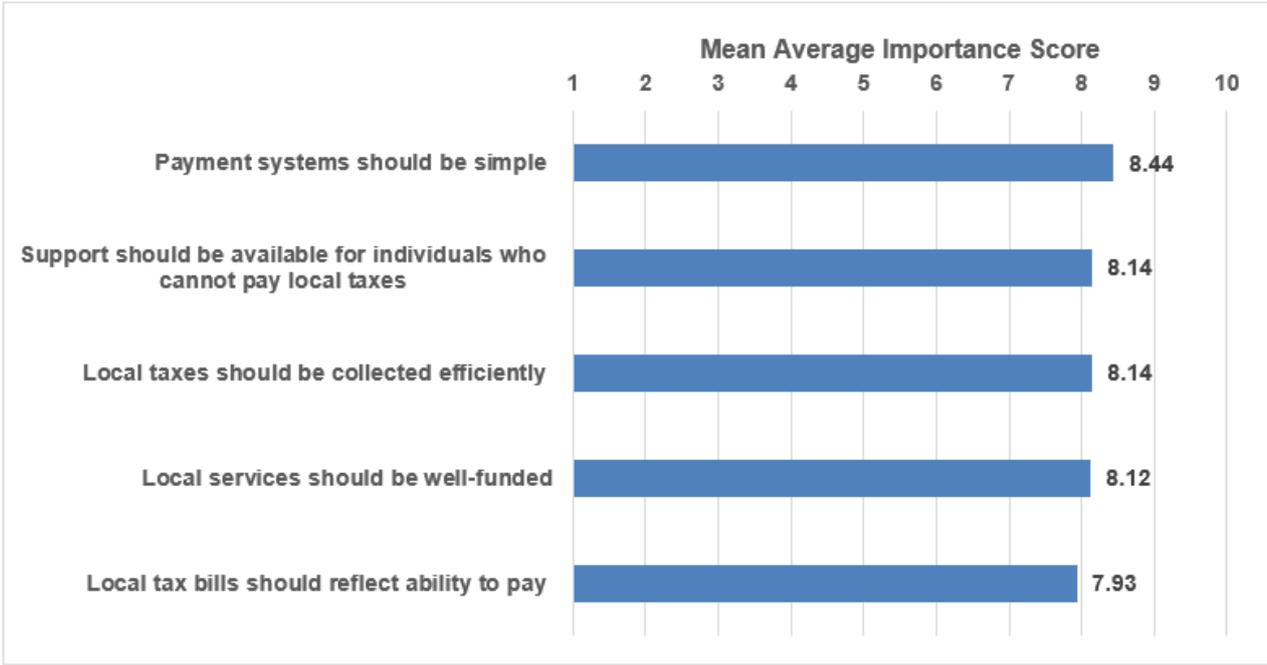
When asked about the aims of a new system of local taxation, respondents indicated that the most important aim is that payment system should be simple. When asked what one thing they would change about the council tax system, the most common answer was that council tax should be made cheaper, payments should be reduced or made more affordable.

3.55 Building on what would be the fairest measure of a new system of local taxation, all participants were asked for their views on what are the most important aims of local taxation. Participants were given five aims to consider and rank on a scale of 1 to 10, where 1 was not at all important and 10 was absolutely vital.

- Local tax bills should reflect ability to pay.
- Local services should be well-funded.
- Payment systems should be simple.
- Support should be available for individuals who cannot pay local taxes.
- Local taxes should be collected efficiently.

3.56 As above, the responses were used to calculate a mean average importance score. Based on this measure, the results showed that the most important aim of local taxation according to respondents was that payment systems should be simple (mean average importance score of 8.44). The aim that local tax bills should reflect ability to pay had the lowest mean average importance score of 7.93, but only scored 0.51 lower, highlighting that there was little variation in the mean average importance scores across the five aims (Figure 14).

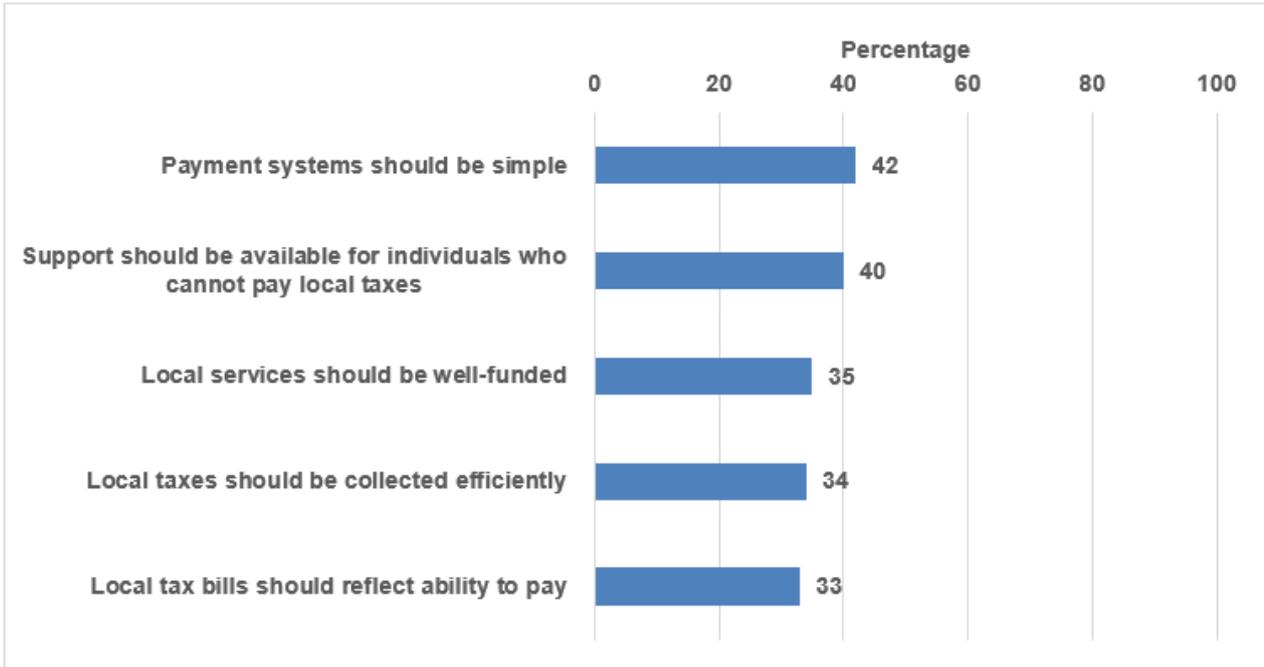
Figure 14: How important are the following aims of local taxation? Mean average importance score (1=not at all important, 10=absolutely vital)



Base: 1,000 respondents

3.57 As can be seen in Figure 15, around four in ten respondents (42 per cent) ranked ‘payment systems should be simple’ as absolutely vital, whereas around three in ten respondents (33 per cent) ranked ‘local tax bills should reflect ability to pay’ as absolutely vital.

Figure 15: How important are the following aims of local taxation? 'Absolutely vital'



Base: 1,000 respondents

3.58 The final survey question asked participants if they could change one thing about the current council tax system, what would it be? This was an open text question and similar responses were grouped. Responses are presented in Table 11. One fifth (19 per cent) of respondents stated that council tax should be made cheaper, payments should be reduced or made more affordable. Around one in ten respondents (9 per cent) reported that they would change nothing. Five per cent of respondents stated that they would make it fairer or have more transparency or information on how the money is spent.

Table 11: If you could change one thing about the current council tax system, what would it be?

Response	Percentage of respondents
Make it cheaper/reduce payments, prices, rates/more affordable	19
Nothing/would change nothing	9
Make it based on income/percentage of income	7
Make it fairer	5
More transparency/info on how money is spent	5
Don't know/not sure	16
<i>Other</i>	15
Top 3 responses submitted by less than 5 per cent of respondents	
Change the bands/banding system	
Abolish it	
More support for those struggling/on low income	

Base: 1,000 respondents

4. Conclusions

- 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.
- When asked to name services funded by council tax, the most common services named were recycling and waste collection, emergency services and highways.
- The survey showed that the majority of respondents found paying council tax a simple process, would know who to contact if they had a problem with council tax and did not find their council tax bill difficult to understand.
- Respondents had mixed attitudes in terms of awareness of the council tax support that may be available, and whether their council tax bill reflects the current value of their home.
- 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.
- Respondents had mixed attitudes on 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.
- The majority of respondents reported that the amount of council tax they are expected to pay is too high.
- However, when provided with information about the services which are funded by council tax, a smaller proportion of respondents described their council tax bill as too high, with a greater proportion of respondents describing their bill as about right or too low in light of this information.
- 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 your income was perceived as the fairest system.

- 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 simple.
- When asked what one thing they would change about the council tax system, the most common answer was that council tax should be made cheaper, payments should be reduced or made more affordable.

Annex A: Methodology

Wales Omnibus Survey

- 4.1 The Omnibus sample is designed to be representative of the adult population resident in Wales aged 16 and over. Interviews were self-completion and undertaken online using the Cint online panel exchange platform.
- 4.2 The Cint platform and its products comply with ESOMAR, MRS, ARF, MRIA, AMA, AMSRO and Insights Association standards. Cint also complies with ISO 20252. Multiple data quality checks are built into the Cint system including GEO IP check and CAPTCHA at registration, unique respondent identification and fraudulent behaviour checks. On top of this Beaufort builds in its own quality control questions and measures within the survey and excludes respondents who fail these checks.
- 4.3 The survey was subject to interlocking demographic quota controls of age within gender. A further separate quota control was set on social grade and interviews were undertaken with residents of every local authority in Wales.
- 4.4 Online surveys were configured for PC/tablet and smartphone completion and English and Welsh versions of each were offered to every respondent. Fieldwork for the March 2022 survey took place between 28 February and 20 March 2022. A total of 1,000 interviews were completed and analysed.
- 4.5 Data has been weighted by age group, gender, Local Authority grouping and social grade to match 2011 Census figures and ensure it is fully representative of the adult population (16+) in Wales.
- 4.6 Arithmetic rounding to whole numbers means that columns of percentages do not necessarily sum to exactly 100%. Where more than one answer can be given to a question the sum of percentages may exceed 100%. 0 denotes a weighted sample of less than 0.5 and 0% denotes a percentage of less than 0.5%. Where column bases are less than about 50, percentages need to be interpreted with care.
- 4.7 The z-test was used to determine whether an observed relationship in the sample is likely to reflect a genuine association in the population.

Variable Name	Description
Region	
North Wales	Those living in Wrexham, Flintshire, Denbighshire, Conwy, Anglesey, Gwynedd
Mid/West Wales	Those living in Powys, Ceredigion, Carmarthenshire, Pembrokeshire
West South Wales	Those living in Swansea, Neath & Port Talbot, Bridgend
The South Wales Valleys	Those living in Rhondda Cynon Taff, Merthyr, Torfaen, Caerphilly, Blaenau Gwent
Cardiff & South-East Wales	Those living in Cardiff, Vale of Glamorgan, Monmouthshire, Newport
Age	
16-24	
25-34	
35-44	
45-54	
55-64	
65+	
16-34	
35-54	
55+	
Social Grade	

AB	Those who live in households where the chief income earner is social grade A or B
C1	Those who live in households where the chief income earner is social grade C1
C2	Those who live in households where the chief income earner is social grade C2
DE	Those who live in households where the chief income earner is social grade D or E
ABC1	Those who live in households where the chief income earner is social grade A or B or C1
C2DE	Those who live in households where the chief income earner is social grade C2 or D or E
Working Status	
Full-time employee	Those who are full-time employees (over 30 hour per week)
Part-time employee	Those who are part-time employees (30 hours or less per week)
Self-employed	Those who are self-employed
Unemployed / seeking work	Those who are unemployed and seeking work
Full-time student	Those who are full-time students
Wholly retired/other permanently not working	Those who are wholly retired or other not working (e.g., carer, look after family)
Income Bands	
Less than £9,999	
£10,000-£19,999	

£20,000-£29,999	
£30,000-£49,999	
£50,000-£74,999	
£75,000+	
Prefer not to say/don't know	
Tenure	
Owned (with or without mortgage)	Those who live in properties that they own (either with or without a mortgage)
Social renting	Those who live in properties that they rent from the local council or housing association
Private renting	Those who live in properties that they rent from a private landlord
Shared ownership	Those who live in properties that they part own and part rent
Disability Status	
Yes	Those who have any long-term illness, health problem or disability that limits the daily activities or the work that they do
No	Those who do NOT have any long-term illness, health problem or disability that limits the daily activities or the work that they do
Household structure	
One adult living alone	
One adult living with dependents	

A couple or two or more adults living without dependents	
A couple or two or more adults living with dependents	
Other situation/not stated	
Pay Council Tax	
Yes – in full	Those who live in households that pay full council tax
Yes – receive discount/reduction	Those who live in households that pay reduced council tax
No	Those who live in households that pay no council tax
Council Band	
A	Those who live in properties that are rated council tax band A (the lowest)
B	Those who live in properties that are rated council tax band B
C	Those who live in properties that are rated council tax band C
D	Those who live in properties that are rated council tax band D
E, F, G, H, I	Those who live in properties that are rated council tax band E or F or G or H or I (the highest)
Don't know/not sure	Those who were not sure of their council tax band

Annex B

Section 1 – Responsibility for council tax

1. Do you or anyone in your household pay council tax?

- Yes
- No

1a. Which of these best describes your responsibility for paying your household's council tax?

- Sole responsibility
- Joint responsibility
- No responsibility, someone else in the household pays it

1b. Which of the following best describes why your household does not pay council tax?

- All members of the household are under 18
- All members of the household are students
- All members of the household are care leavers under the age of 25
- I am on a low income and receive full Council Tax Reduction
- Other, please specify:

(Skip Qs 2, 3, 3a 4, 4a, 7, 9, 9a, 10, 10a)

2. What is your council tax band?

- A (Lowest)
- B
- C
- D
- E
- F
- G
- H
- I (Highest)
- Not sure

3. Do you receive any council tax discounts, exemptions or reductions?

- Yes
- No
- Not sure

3a. Which discounts, exemptions or reductions do you receive?

4. How does your household pay council tax?

- Weekly
- Monthly over ten months
- Monthly over twelve months
- Annually

4a. How much council tax does your household pay per week/month/year? [Delete as appropriate, following response to Q4]

Section 2 – Knowledge and attitudes to council tax

5. How much would you say you know about council tax?

- A great deal
- A fair amount
- Very little
- Nothing at all

6. Can you name three services which are funded by council tax?

7. To what extent do you agree or disagree with the following statements:

- Paying council tax is a simple process
 - I don't know who to contact if I have a problem with council tax
 - I am aware of the council tax support that may be available
 - My council tax bill is difficult to understand
 - My council tax bill reflects the current value of my home
-
- Strongly agree
 - Agree
 - Disagree

- Strongly disagree

8. To what extent do you agree or disagree with the following statements:

- The council tax system is fair
- I have seen the benefit of council tax invested in my local community
- The council tax system supports people who cannot afford to pay
- Local councils do not have enough control over council tax rates
- It is not clear to me how council tax is spent

- Strongly agree
- Agree
- Disagree
- Strongly disagree

9. Based on your income and outgoings, how would you describe the amount of council tax your household is expected to pay?

- Too high
- About right
- Too low

9a. Why do you say this?

10. Council tax in Wales helps to fund services in our communities, including education, social care, policing, fire and rescue services, waste and recycling, but also many others.

Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay?

- Too high
- About right
- Too low

10a. Why do you say this?

Section 3 – Attitudes to change

11. To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation?

- Strongly agree
- Agree
- Disagree
- Strongly disagree

11a. Why do you say this?

12. If the system of local taxation were to be changed, which of the following do you feel would be the fairest measure of the amount of local tax you are expected to pay? Please rank your answers from 1 to 5, 1 being the fairest measure and 5 being the least fair measure.

- Your income
- The value of the property you own and/or live in
- The extent to which you use local services
- The value of the land your property occupies
- Everyone should pay the same amount

12a. Is there any other system that you think would be fairer than those presented in the previous question?

13. In your opinion, how important are the following aims of local taxation? Please answer on a scale of 1 to 10, where 1=not at all important to 10=absolutely vital.

- Local tax bills should reflect ability to pay
- Local services should be well-funded
- Payment systems should be simple
- Support should be available for individuals who cannot pay local taxes
- Local taxes should be collected efficiently

14. If you could change one thing about the current council tax system, what would it be?