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Survey of public attitudes to council tax 2023

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Survey of public attitudes to council tax 2023

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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 academic research, internal government analysis, extensive administrative data collection, and analysis of the outcome of public consultations, as well as additional stakeholder engagement. A [Phase 1 Consultation](#) which ran from July to October 2022 sought views from the public and stakeholders on the Welsh Government's ambitions ahead of undertaking property valuation work. A [summary of responses](#) to this consultation was published in December 2022. A list of the evidence and research to date can also be found on the [Welsh Government website](#).
- 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. A [report presenting the findings](#) was published in July 2022. To explore any changes in attitudes to council tax in Wales since March 2022, the Welsh Government commissioned a further set of questions in the March 2023 wave of the survey.
- 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. An additional set of questions included in the 2023 survey looked at how information on council tax is accessed.
- 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
 - Accessing information on council tax

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 2023 wave of the Wales Omnibus Survey took place between 27 February and 19 March 2023. A total of 1,000 interviews were completed.
- 2.2 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 2023 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 Around nine out of ten respondents (89 per cent) reported that they, or someone in their household, paid council tax. Of this figure, around half (48 per cent) reported having sole responsibility for council tax and a further 41 per cent reported that they had joint responsibility for council tax. Around a tenth of respondents (11 per cent) reported that they had no responsibility as someone else in the household paid council tax.
- 3.3 Of the 106 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 (72 per cent) (Table 1).

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

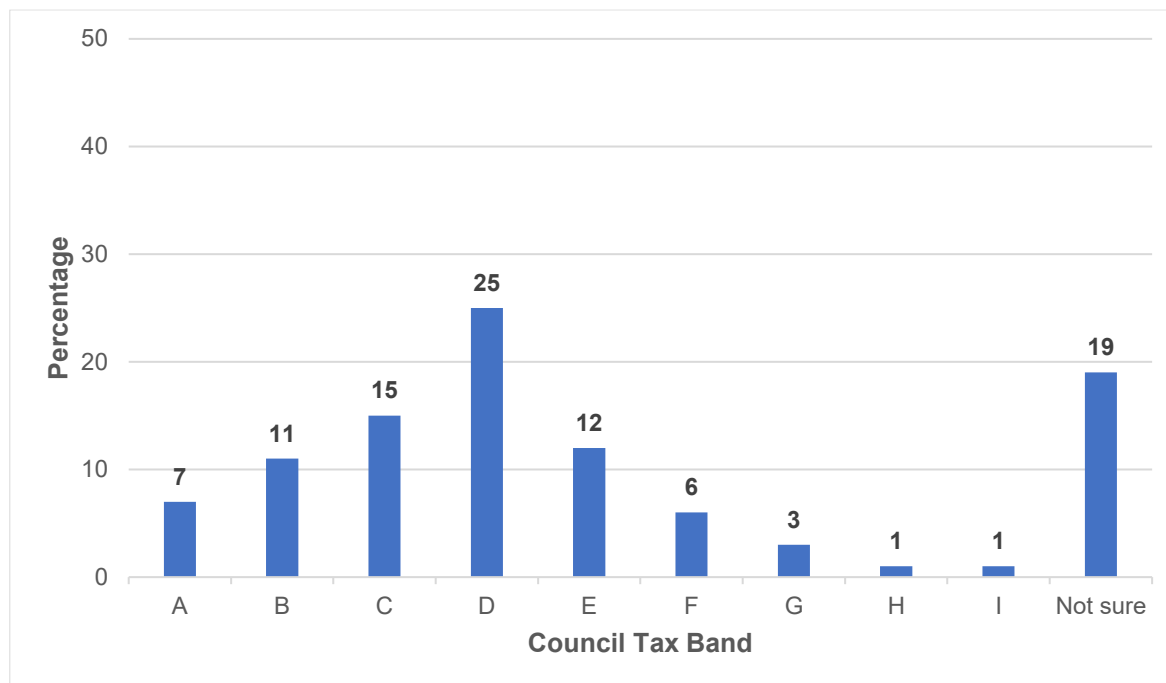
	Percentage of respondents
I am on a low income and receive full Council Tax Reduction	72
All members of the household are students	14
Other answers provided by fewer than 10 respondents	
All members of the household are care leavers under the age of 25	2
All members of the household are under 18	1
<i>Don't know</i>	5
<i>Other</i>	7

Base: 106 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 (15 per cent).¹ Around one fifth of respondents (19 per cent) reported that they were not sure what council tax band they were in (Figure 1).

Figure 1: What is your council tax band?

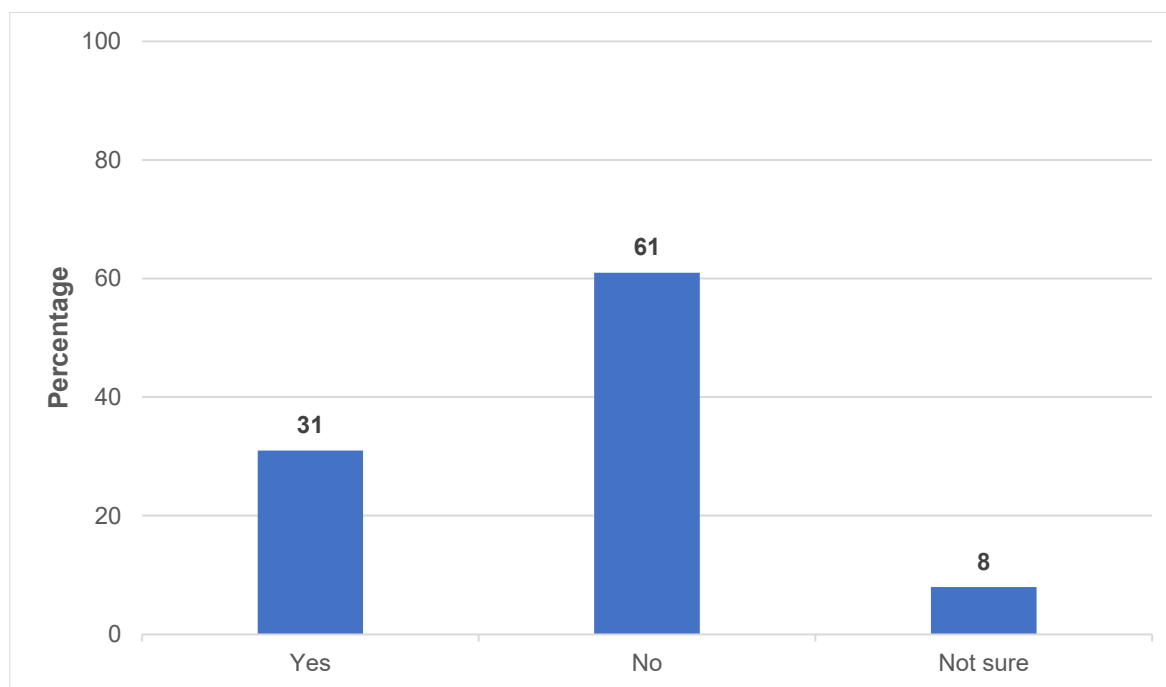


Base: 894 respondents

3.6 Participants were also asked whether they received any discounts, exemptions, or reductions to their council tax bill. Around three-fifths of respondents (61 per cent) indicated that they did not, suggesting that they pay a full, unaltered bill based on their property banding. A small proportion (8 per cent) of respondents were not sure whether they received any discounts, exemptions, or reductions. Around a third of respondents (31 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 \(per cent\) \(StatsWales\)](#) 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: 894 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 (54 per cent) (Table 2).

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

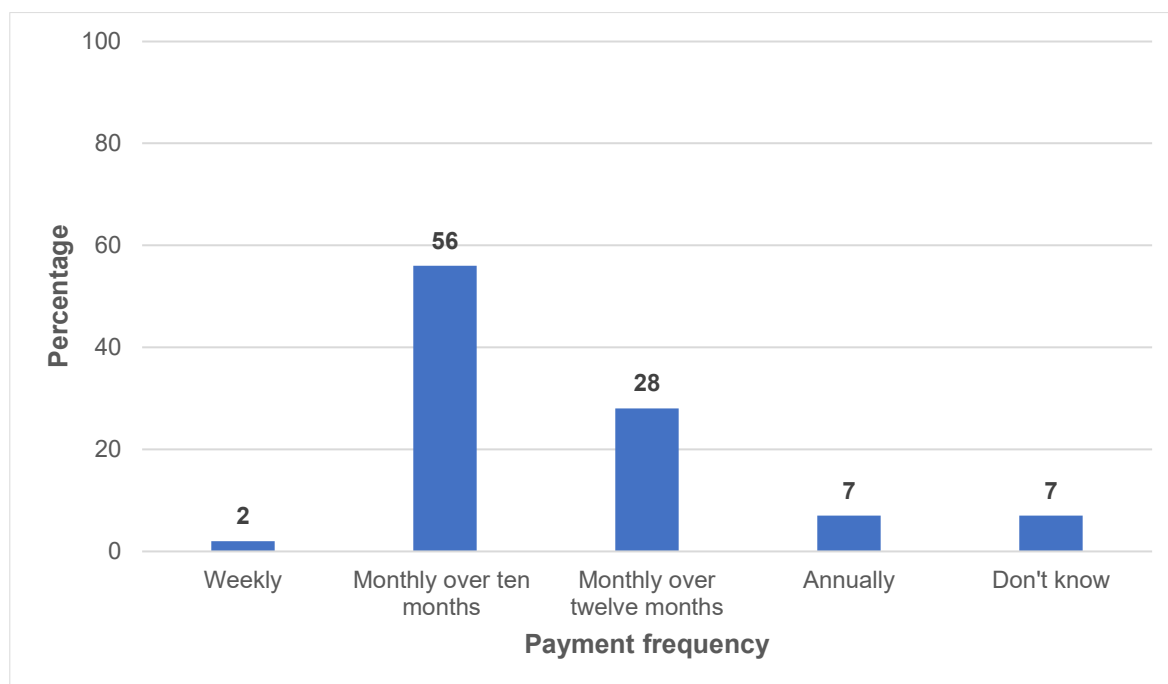
Response	Percentage of respondents
Single Person Discount	54
Council Tax Benefit/Reduction	9
Unemployed/On Universal Credit	5
<i>Other</i>	11
Top 3 responses reported by less than 5 per cent of respondents	
Disability/PIP Discount	
Low income reduction	
On benefits (unspecified)	

Base: 277 respondents

Note: 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 (56 per cent) indicated that they pay their council tax over ten monthly instalments, with just over a quarter (28 per cent) paying in twelve monthly instalments. It was much less common for respondents to pay weekly or annually (2 per cent and 7 per cent, respectively). A small proportion of respondents (7 per cent) did not know how they paid their council tax (Figure 3).

Figure 3: How does your household pay council tax?

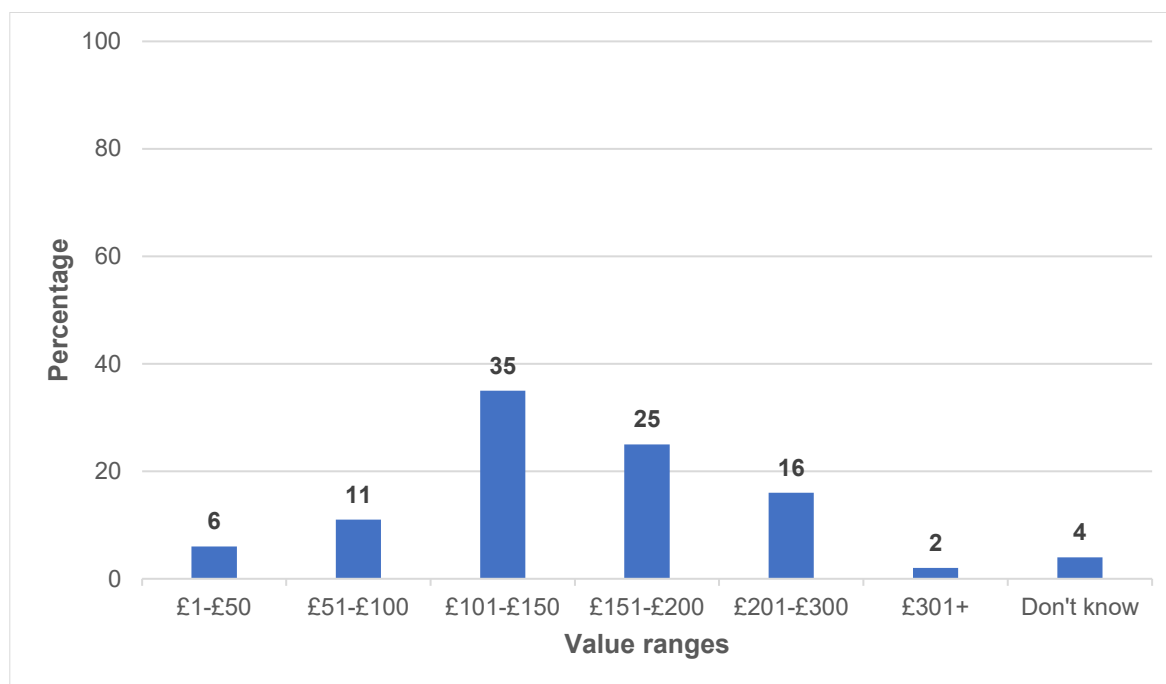


Base: 894 respondents

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 17 respondents who paid weekly, eight paid between £1 and £30, six paid between £31 and £50 and one paid more than £50. For those who paid monthly, the most common value range was between £101 and £150 per month (35 per cent) (Figure 4).² Of the 63 respondents who paid an annual lump sum, three paid £100 or less, 12 paid between £101 and £1,000, 25 paid between £1,001 and £2,000, eight paid between £2,001 and £3,000 and six 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: 749 respondents

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

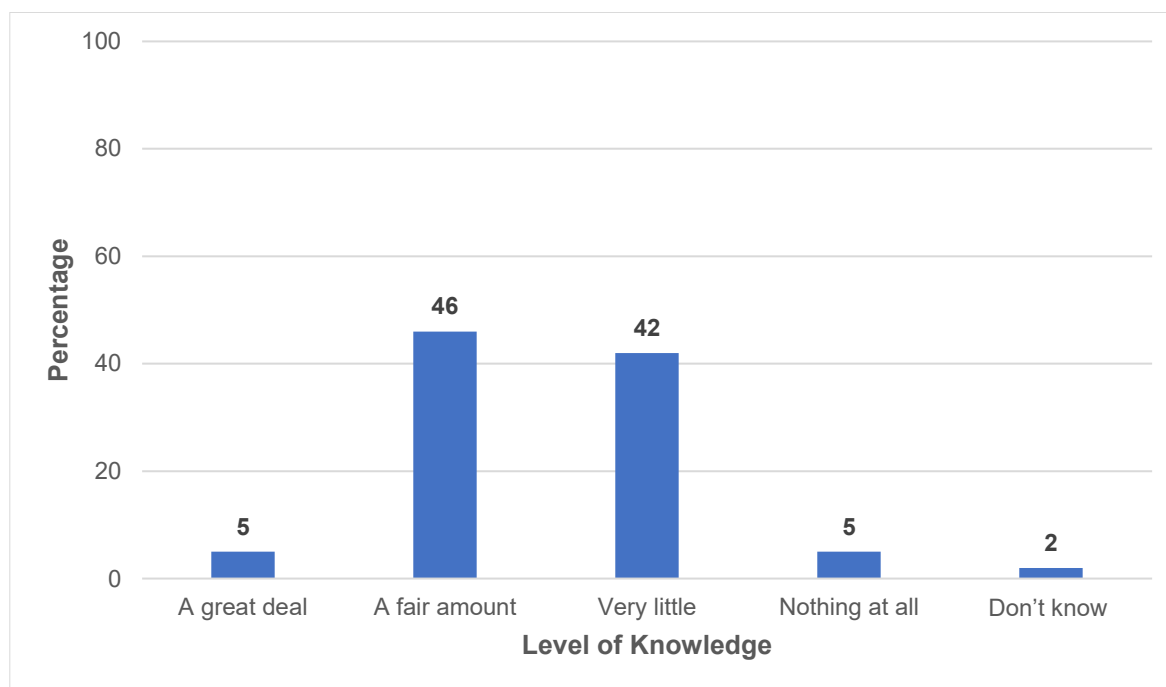
Knowledge of and attitudes to the current council tax system

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 (46 per cent) and very little (42 per cent). A small proportion of respondents reported knowing a great deal about council tax (5 per cent) or nothing at all (5 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 in respondents' knowledge of council tax 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 of about council tax were:

- Male (56 per cent, compared with 48 per cent of females)
- Aged 55+ years (63 per cent, compared with 48 per cent of those aged 35-54 years and 37 per cent of those aged 16-34 years)
- Retired (69 per cent, compared with 51 per cent of full-time employees, 42 per cent of part-time employees, 45 per cent of unemployed respondents, and 20 per cent of students)
- Property owners (58 per cent, compared with 43 per cent of social renters and 43 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 (50 per cent, compared with 41 per cent of males)
- Aged 16-34 years (57 per cent, compared with 36 per cent of those aged 55+)

- Students (74 per cent, compared with 48 per cent of full-time employees, 53 per cent of part-time employees, 37 per cent of self-employed respondents, and 31 per cent of retired respondents)
- Social and private renters (53 per cent and 54 per cent respectively, compared with 41 per cent of property owners)

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 bin or refuse (47 per cent), followed by police (40 per cent) and roads or road maintenance (25 per cent) (Table 3).

Table 3: Can you name three services which are funded by council tax? (See comment above)

Response	Percentage of respondents
Bin/refuse collection	47
Police	40
Roads/road maintenance	25
Education/schools	17
Street lighting/lighting	14
Council/councillors/government	11
Waste/waste collection/waste management	9
Social care/social services	8
Libraries	8
Recycling	7
Parks	6
Fire/fire services	6
Street cleaning	6
<i>Others</i>	7
Top 3 responses reported by less than 5 per cent of respondents	
Leisure services/facilities	
Health/health services/NHS	
Housing/housing maintenance	

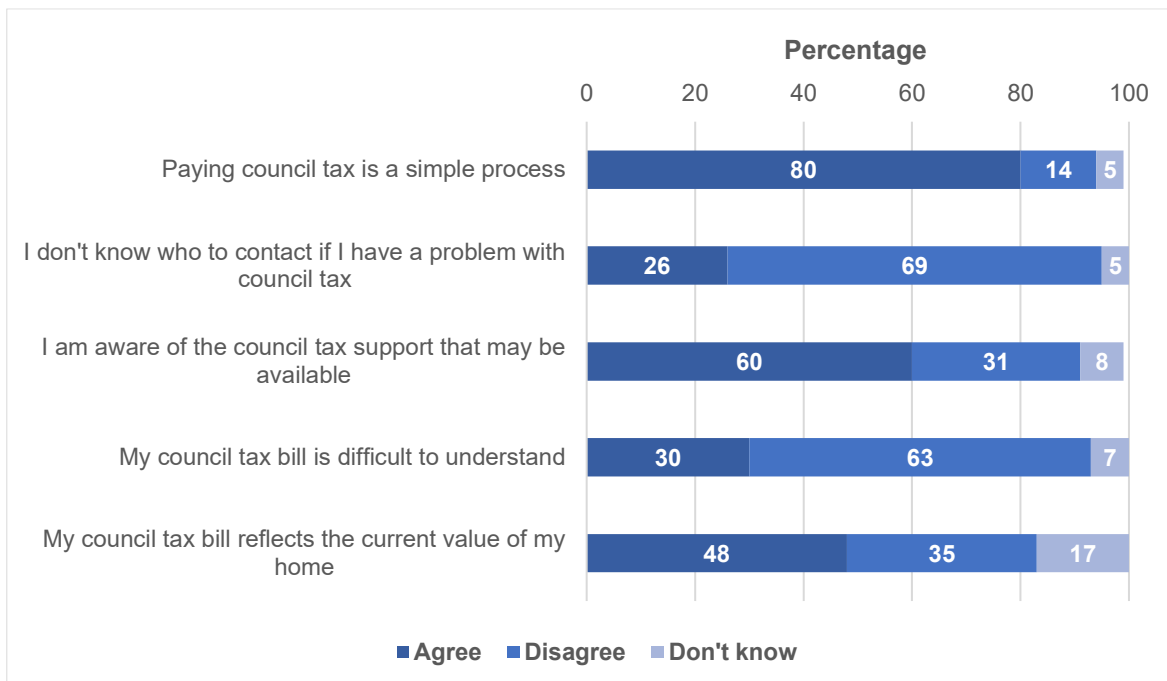
Base: 1,000 respondents

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. Respondents had mixed attitudes in terms of 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: 894 respondents

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

3.16 As shown in Figure 6, eight out of ten respondents (80 per cent) 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 (90 per cent, compared with 81 per cent of those aged 35-54 years and 65 per cent of those aged 16-34 years)
- Retired (93 per cent, compared with all other categories)

- Property owners (86 per cent, compared with 66 per cent of social renters and 37 per cent of respondents with shared ownership)
- Not disabled (83 per cent, compared with 75 per cent of disabled respondents).

3.17 Around two-thirds of respondents (69 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 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 (29 per cent, compared with 22 per cent of female respondents)
- Aged 16-34 years (42 per cent, compared with 23 per cent of those aged 35-54 years and 17 per cent of those aged 55+ years)
- Earning £75,000 or more per annum (40 per cent, compared to 29 per cent earning between £50,000 and £74,999, 18 per cent earning between £30,000 and £49,999, 21 per cent earning between £10,000 and £19,999, and 20 per cent earning less than £9,999.
- Full-time students (59 per cent, compared to 29 per cent of full-time employees, 29 per cent of part-time employees, 31 per cent of the self-employed and 13 per cent of the retired/permanently not working).

3.18 Three out of every five respondents (60 per cent) 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 council tax support that may be available were:

- Aged 55+ years (68 per cent, compared with 58 per cent of those aged 35-54 years and 52 per cent of those aged 16-34 years)
- Retired (75 per cent, compared with 59 per cent of those in full-time employed, 53 per cent in part-time employed, 60 per cent who are self-employed, 56 per cent who are unemployed, and 38 per cent who are students)

- From single adult households (70 per cent, compared with 55 per cent of respondents from single adult households with dependents and 59 per cent of respondents from households where couples lived with dependents)
- In receipt of discounts or reductions to their council tax (71 per cent, compared with 56 per cent of respondents who did not receive discounts or reductions).

3.19 Respondents who were more likely to disagree that they are aware of the council tax support that may be available were:

- Private renters (41 per cent, compared with 29 per cent of property owners and 28 per cent of social renters)

3.20 Around two thirds of respondents (63 per cent) disagreed with the statement that their council tax bills are difficult to understand. There were significant differences by age, working status and property tenure. Respondents who were more likely to agree that their council tax bill was difficult to understand were:

- Aged 16-34 years (44 per cent, compared with 27 per cent of those aged 35-54 years and 23 per cent of those aged 55+ years)
- Unemployed (54 per cent, compared with 32 per cent of those in full-time employment, 33 per cent of those in part-time employment, 30 per cent of those who are self-employed, and 21 per cent of those who are retired)
- Social renters (47 per cent, compared with 26 per cent of property owners and 31 per cent of private renters)

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

- Retired (77 per cent, compared with all other categories)
- Property owners (69 per cent, compared with 48 per cent of social renters and 11 per cent of respondents with shared property ownership).

3.22 In relation to the statement about whether council tax bills reflect the current value of their home, nearly half (48 per cent) of respondents agreed that it did. 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 (53 per cent, compared with 43 per cent of those aged 16-34 years)
- Unemployed (63 per cent) or retired (60 per cent, compared with 49 per cent of full-time employees, 40 per cent of part-time employees, and 37 per cent of students)
- Earning £75,000+ per annum (69 per cent, compared with respondents in all lower income bands)
- Property owners (54 per cent, compared with 37 per cent of social renters and 38 per cent of private renters)

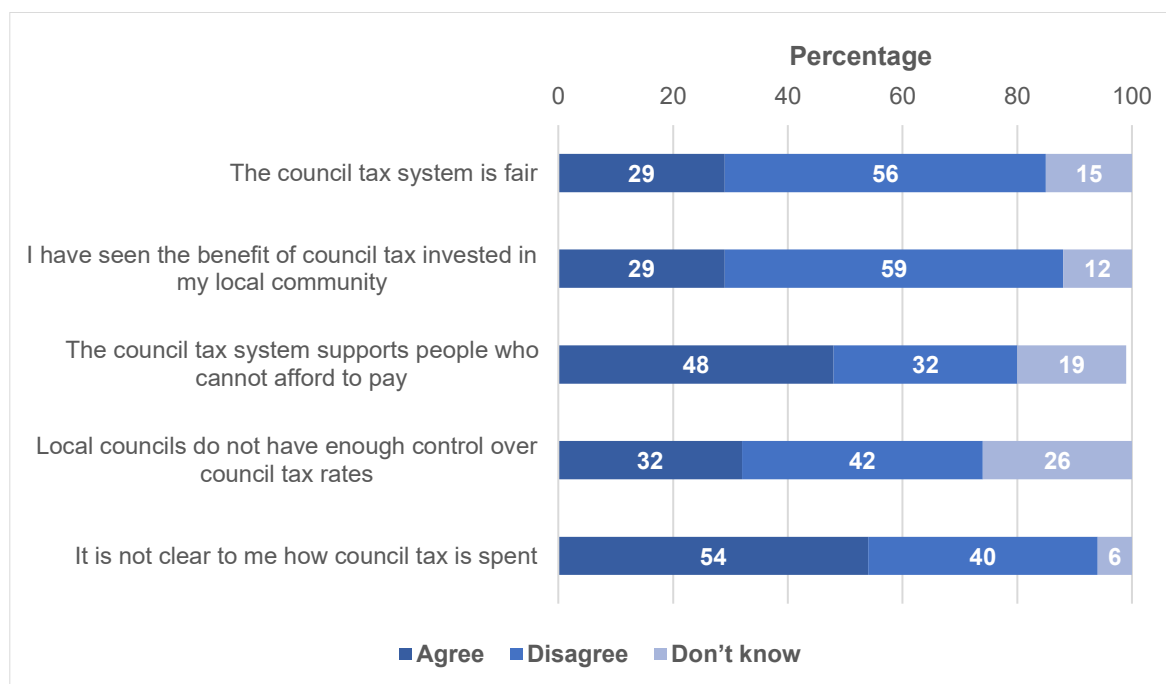
3.23 It is worth noting that nearly one fifth of respondents (17 per cent) answered 'don't know' in response to this final statement.

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 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.

3.24 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'.

3.25 As shown in Figure 7, more than half (56 per cent) of respondents 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 (34 per cent, compared with 24 per cent of females)
- Aged 16-34 years (36 per cent, compared with 27 per cent of those aged 35-54 years and 26 per cent of those aged 55+ years)
- Earning over £75,000 per annum (46 per cent, compared with respondents in all lower income bands).

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

- Those who paid in full (58 per cent) and those in receipt of discounts or reductions to their council tax (56 per cent), compared with 44 per cent of those who do not pay council tax.

3.27 The majority (59 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, 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 (36 per cent, compared with 22 per cent of females)
- Unemployed (53 per cent, compared with 32 per cent of respondents who were full-time employees, 28 per cent of respondents who were part-time employees, 17 per cent of self-employed respondents, 28 per cent of students, and 33 per cent of retired respondents)
- In council tax bands E, F, G, H, I (43 per cent, compared with 22 per cent in band B, 29 per cent in band C, and 30 per cent in band D).

3.28 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 (67 per cent, compared with 56 per cent of respondents from West South Wales, 54 per cent from The Valleys, and 57 per cent from Cardiff and South East Wales)
- Aged 35-54 years (66 per cent) and aged 55+ years (61 per cent, compared with 48 per cent of those aged 16-34 years).

3.29 Less than half (48 per cent) of respondents 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 were more likely to agree that the council tax system supports people who cannot afford to pay were:

- Male (54 per cent, compared with 43 per cent of females)
- Retired or permanently not working (57 per cent, compared with 45 per cent of full-time employees, 42 per cent of part-time employees and 30 per cent of students)
- Not paying council tax (67 per cent, compared with 48 per cent of those who receive discounts or reductions and 45 per cent of those who did not receive discounts or reductions).

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

- Aged 16-34 years (37 per cent) and aged 35-54 years (36 per cent, compared with 27 per cent of respondents aged 55+ years)
- Living in private rented accommodation (40 per cent, compared with 30 per cent of property owners).

3.31 Responses were fairly equally divided in terms of whether local councils do not have enough control over council tax rates, with 42 per cent disagreeing with this statement, and 26 per cent answering, 'don't know'. There were significant differences by region, gender, age, working status, and property tenure. Respondents who were more likely to agree that local councils do not have enough control over council tax rates were:

- From The Valleys (40 per cent, compared with 30 per cent of respondents from Cardiff and South-East Wales).

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

- Male (47 per cent, compared with 38 per cent of females)
- 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)
- Retired (53 per cent, compared with 41 per cent of full-time employees, and 32 per cent of students)
- Property owners (45 per cent, compared with 36 per cent of private renters).

3.33 Over half of respondents (54 per cent) 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:

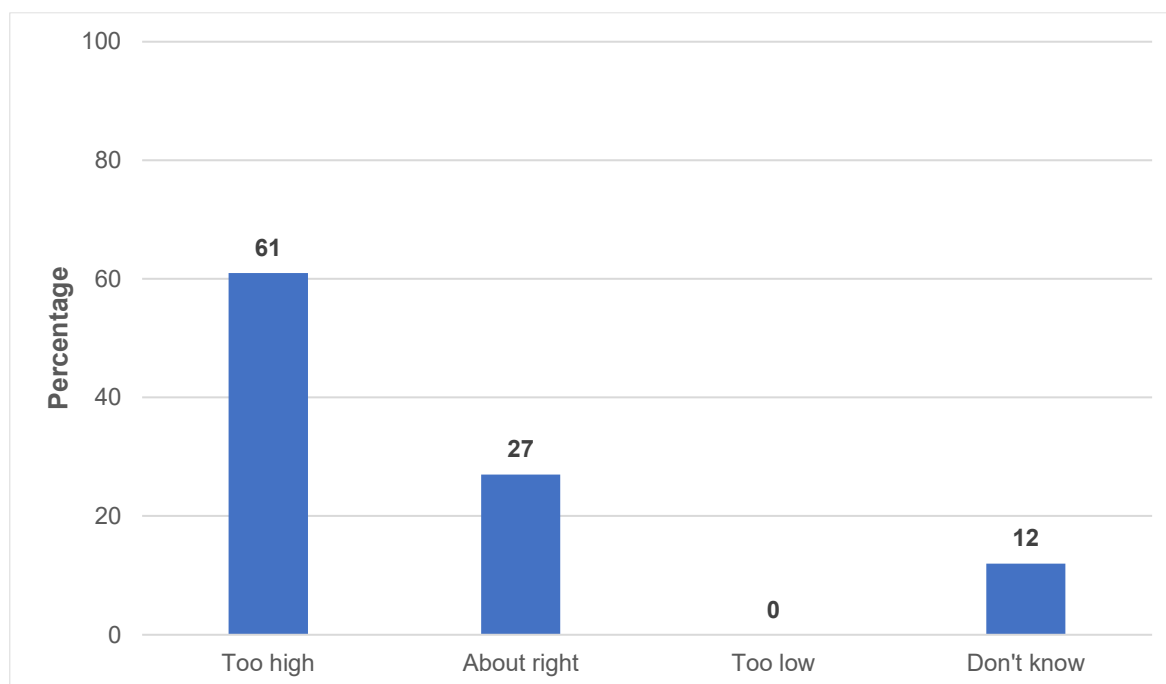
- From Mid and West Wales (53 per cent, compared with 39 per cent of respondents from North Wales, 40 per cent from West South Wales, 32 per cent from The Valleys, and 39 per cent from Cardiff and South-East Wales)
- Aged 55+ years (49 per cent, compared with 40 per cent of respondents aged 35-54 years, and 27 per cent of respondents aged 16-34 years)

- Retired (58 per cent, compared with 37 per cent of full-time employees, 32 per cent of part-time employees, 35 per cent of those who are self-employed, 27 per cent of unemployed respondents, and 20 per cent of students)
- Earning between £30,000 and £49,999 per annum (47 per cent, compared to 35 per cent earning between £20,000 and £29,999, and 31 per cent earning less than £9,999)
- Property owners (45 per cent, compared with 32 per cent of social renters)
- In council tax bands E, F, G, H or I (54 per cent, compared with 43 per cent of respondents in band D and 30 per cent in band C).

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: 894 respondents

3.35 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 (72 per cent, compared with 54 per cent of respondents in band A, 61 per cent in band C, and 62 per cent in bands E, F, G, H and I).

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

- Aged 16-34 years (43 per cent, compared with 67 per cent of respondents aged 35-54 years, and 68 per cent of respondents aged 55+ years)
- Unemployed (43 per cent, compared with 62 per cent of full-time employees, 65 per cent of part-time employees, and 62 per cent of retired respondents)
- Earning less than £9,999 per annum (41 per cent, compared with 68 per cent earning between £10,000-£19,999, 66 per cent earning £20,000-£29,999, and 61 per cent earning between £30,000-£49,999).

3.37 Those participants who answered ‘too high’ were asked why they said this, and similar answers were grouped together. The most common response (20 per cent) was that it is ‘very expensive / too high’. Around one tenth (11 per cent) of respondents said that services are poor. One tenth also said that they can’t afford it, and a further tenth said that it is poor value for money (Table 4).

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

Response	Percentage of respondents who answered ‘too high’
Very expensive/too high	20
Services are poor	11
Can't afford it/difficult to afford it with money coming in and other outgoings	10
Poor value for money	10
Has increased a lot recently, always going up	7
We're pensioners	7
On a low income / don't get paid enough / on benefits	7
Cost of living is increasing	6
Don't see much benefit from it / don't use or receive many services	6
One of our biggest bills, large part of our outgoings	6
Money is wasted / councillors pay too high / too many expenses	6
<i>Other</i>	6
Doesn't reflect income / should reflect income level	5
Services are being cut	5

Top 3 responses submitted by less than 5 per cent of respondents	
Don't see any benefit / don't use or receive any services	
Doesn't reflect size, value of my property	
Expensive compared to other areas	

Base: 542 respondents

3.38 Around a quarter of respondents (27 per cent) indicated that the amount of council tax they are expected to pay was 'about right' (Figure 8). There were significant differences by age, income band and council tax band. Respondents who were more likely to report that council tax was 'about right' were:

- Aged 16-34 years (33 per cent, compared with 23 per cent aged 35-54 years)

3.39 Respondents who were less likely to report that council tax was 'about right' were:

- Earning between £20,000 and £29,999 per annum (20 per cent, compared with 30 per cent earning between £30,000 and £49,999, 32 per cent earning between £50,000 and £74,999, and 42 per cent earning £75,000 or over).
- In council tax band D (21 per cent, compared to 38 per cent in band A, and 35 per cent in bands E, F, G, H, and I).

3.40 Amongst the 238 respondents who answered, 'about right', the most common explanation given for this answer was that it is a fair amount or seems reasonable (31 per cent). Around one fifth of respondents (22 per cent) stated that the tax was 'about right' because they can afford it, and 16 per cent recognised its contribution to services (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	31
Can afford it	22
Pays for a lot of local services / fair given services we get / services need to be funded	16
Reflects our property / the area we live in	5
Services are good / area well maintained	5
<i>Other</i>	11
Top 3 responses submitted by less than 5 per cent of respondents	
Reflects low income	
Good value for money	
Reflects income / based on income	

Base: 238 respondents

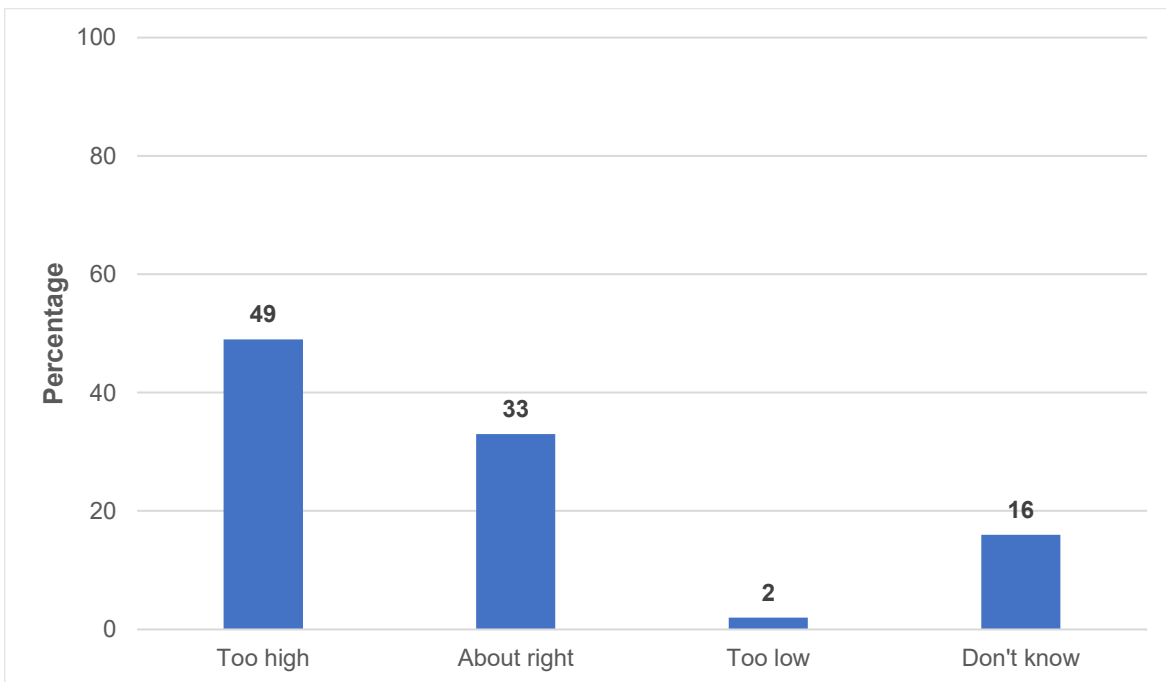
3.41 Just over one tenth of respondents (12 per cent) answered ‘don’t know’ when asked about the amount of council tax they are expected to pay.

3.42 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.

3.43 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 27 per cent before the information was provided). After the introduction of the information, two 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: 894 respondents

3.44 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: Responses after information - 'Too high' - Why do you say this?

Response	Percentage of respondents who answered 'too high'
Very expensive/too high	20
Services are poor	18
Poor value for money	8
Services are being cut	7
Don't see much benefit from it / don't use or receive many services	7
Money is wasted / councillors pay too high / too many expenses	7
Can't afford it / difficult to afford it with money have coming in, other outgoings	7
Don't see any benefit / don't use or receive any services	6
Has increased a lot recently, always going up	6
<i>Other</i>	10
Top 3 responses submitted by less than 5 per cent of respondents	
On a low income / don't get paid enough / on benefits	
Doesn't reflect income / should reflect income level	
One of our biggest bills, large part of our outgoings	

Base: 439 respondents

3.45 Reasons given by those who stated that council tax is 'too high' related to both affordability as well as perceptions of services. Of the 439 respondents who stated that council tax is 'too high', around one in five (18 per cent) stated that services are poor, around one in ten (8 per cent) stated that council tax represented poor value for money, and 7 per cent stated that services were being cut (Table 6).

Table 7: Responses 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	36
It's fair/fair amount/seems reasonable	24
<i>Other</i>	11
Top 3 responses submitted by less than 5 per cent of respondents	
Can afford it	
Reflects income / based on income	
Services are good / area well maintained	

Base: 293 respondents

3.46 Of the 293 respondents who stated that council tax was ‘about right’, 36 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: Responses after information - 'Too low' - Why do you say this?

Response	Percentage of respondents who answered ‘too low’ ^a
Pays for a lot of local services/fair given the services we get/services need to be funded	46
Services are poor	12
Doesn't reflect income / should reflect income level	7
Don't see much benefit from it / don't use or receive many services	6
<i>Other</i>	3
Top 2 responses submitted by less than 5 per cent of respondents	
Funds more than I was aware of	
Needs explanation of how spend / greater transparency	

Base: 14 respondents

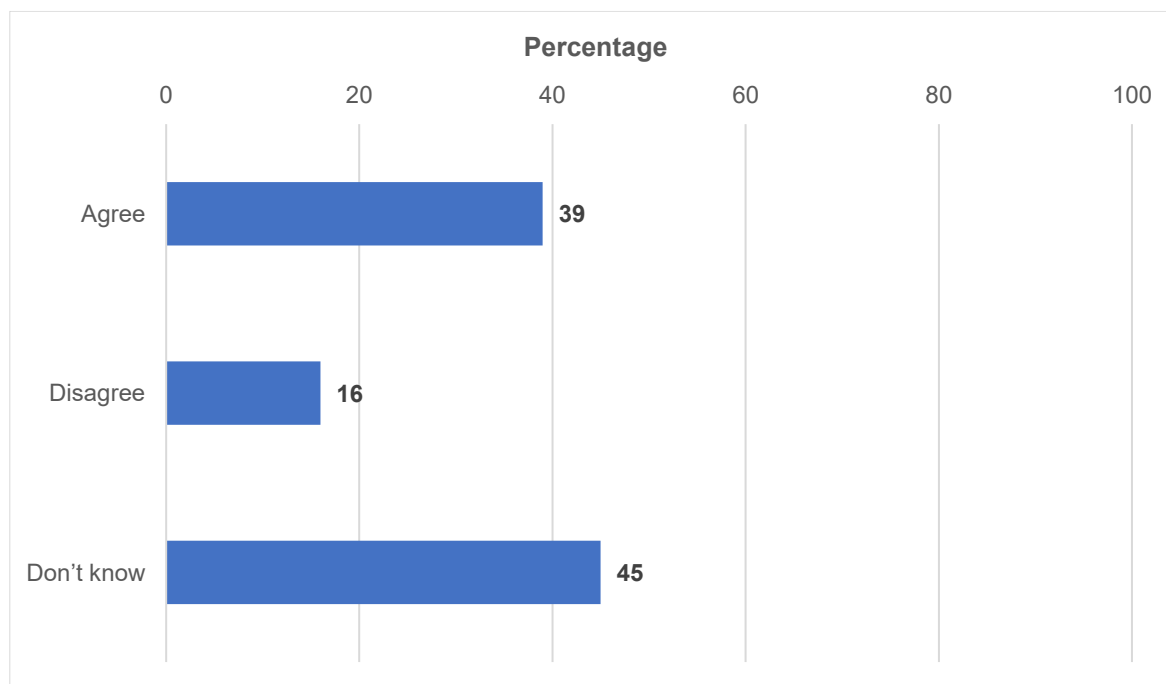
3.47 As can be seen from the data presented in Tables 6 and 8, a similar proportion of respondents who felt that council tax was either ‘too high’ or ‘too low’ (both 6 per cent) noted that they ‘don’t see much benefit from it/don’t use or receive many services’.

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.

3.48 The survey also asked respondents about their views on changes to the current council tax system and specifically whether they agreed or disagreed that council tax should be replaced with a different system of local taxation. Around two fifths of participants (39 per cent) agreed that council tax should be replaced, 16 per cent disagreed and 45 per cent answered ‘don’t know’ to the question (Figure 10).

Figure 10: 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'.

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

- Male (43 per cent, compared with 36 per cent of females)
- Full-time employees (45 per cent, compared with 24 per cent of the unemployed)
- Property owners (43 per cent, compared with 31 per cent of private renters)

3.50 Respondents who were earning less than £9,999 per annum were less likely to agree that council tax should be replaced (21 per cent, compared with all other income bands).

3.51 Respondents who were more likely to disagree that council tax should be replaced were:

- Aged 16-34 years (22 per cent, compared with 13 per cent of respondents aged 35-54 years, and 13 per cent of those aged 55+ years)
- Paying a full council tax bill (17 per cent, compared with 9 per cent of respondents who did not pay council tax).

3.52 The 390 respondents who agreed that council tax should be replaced were asked to explain their views. Around one in every five respondents (17 per cent) stated that council tax should be replaced because the system is flawed or outdated and 14 per cent of participants stated that council tax should be replaced because it should be based on, or take into account, income or ability to pay. A further 14 per cent stated that it is not fair (Table 9).

Table 9: Agree - Why do you say this?

Response	Percentage of respondents who agree
System is flawed / outdated / needs overhaul / review	17
It should based on/ take into account income / ability to pay	14
It's unfair/ to make it fairer	14
Need to reduce cost / be cheaper / too much at moment	8
Should not be based on property	7
Different areas have difference economic conditions / need to reflect the local area	5
Should be based on services used	5
<i>Other</i>	17
Top 3 responses submitted by less than 5 per cent of respondents	
Money needs to be used more appropriately / spent better / to get better services	
Should be based on number of individuals in household/not fair that smaller households pay same as larger ones	
Need to see where money goes / more transparency	

Base: 390 respondents

3.53 Those respondents who disagreed or strongly disagreed that council tax should be replaced with an alternative system were asked to explain their views. The most common reason for this view, expressed by 43 per cent of these respondents, was that the current system is OK as it is and does not need fixing. A further 14 per cent of respondents stated that there was no obvious replacement for council tax, or they were not sure what would be a better system. Around one in ten respondents (9 per cent) reported that the current system is fair or that it is easy to understand and 6 per cent of respondents reported that change would increase cost (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	43
No obvious replacement/not sure of better system	14
Current system is fair	9
Change would increase costs	6
Current system is OK, but needs some reform, bands/property prices need reviewing	5
Remember the poll tax and it was bad	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: 160 respondents

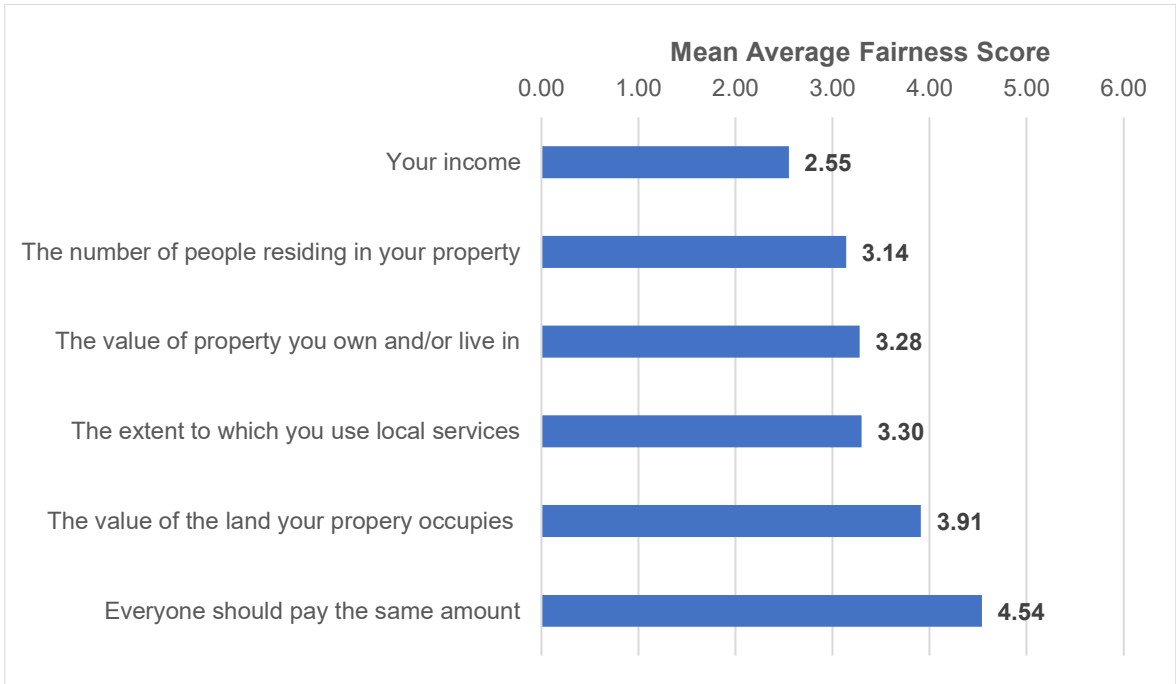
3.54 Building on this question, all participants were asked to consider six alternative measures of the amount of local tax they are expected to pay and rank them on a scale of 1 to 6, with 1 being the fairest measure and 6 being the least fair measure.

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
- the number of people residing in your property.

3.55 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 2.55. 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 4.54 (Figure 11).

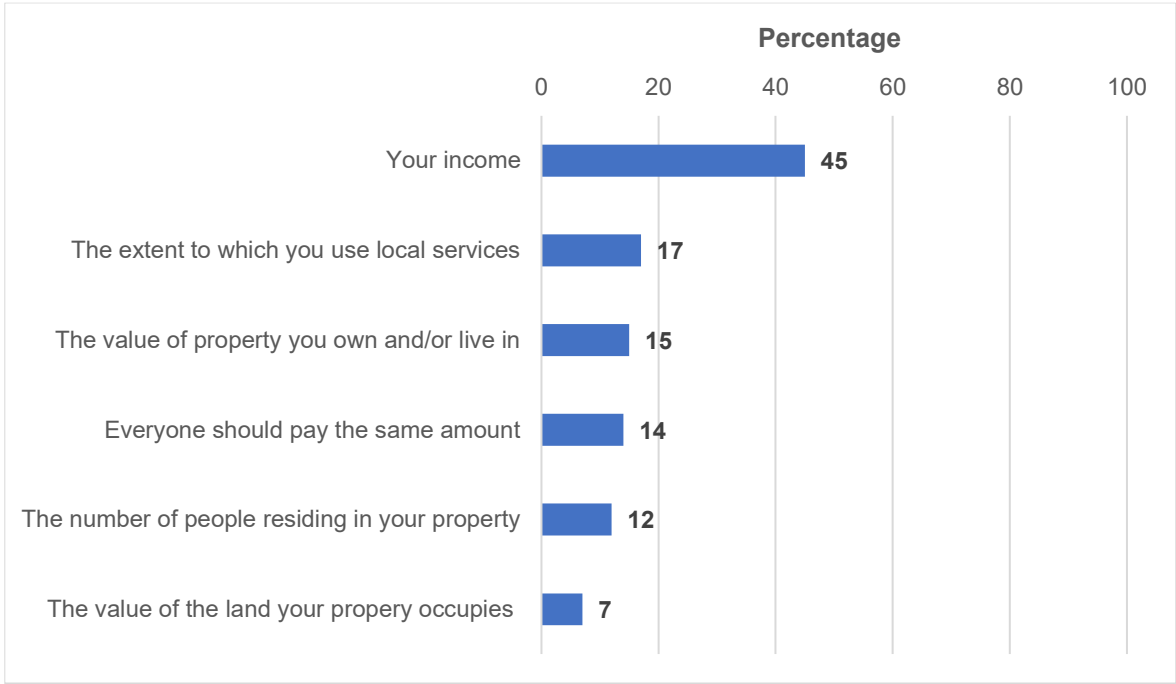
Figure 11: Which of the following do you feel would be the fairest measure of the amount of local tax you are expected to pay? Mean average fairness score (1=fairest, 6=least fair)



Base: 1,000 respondents

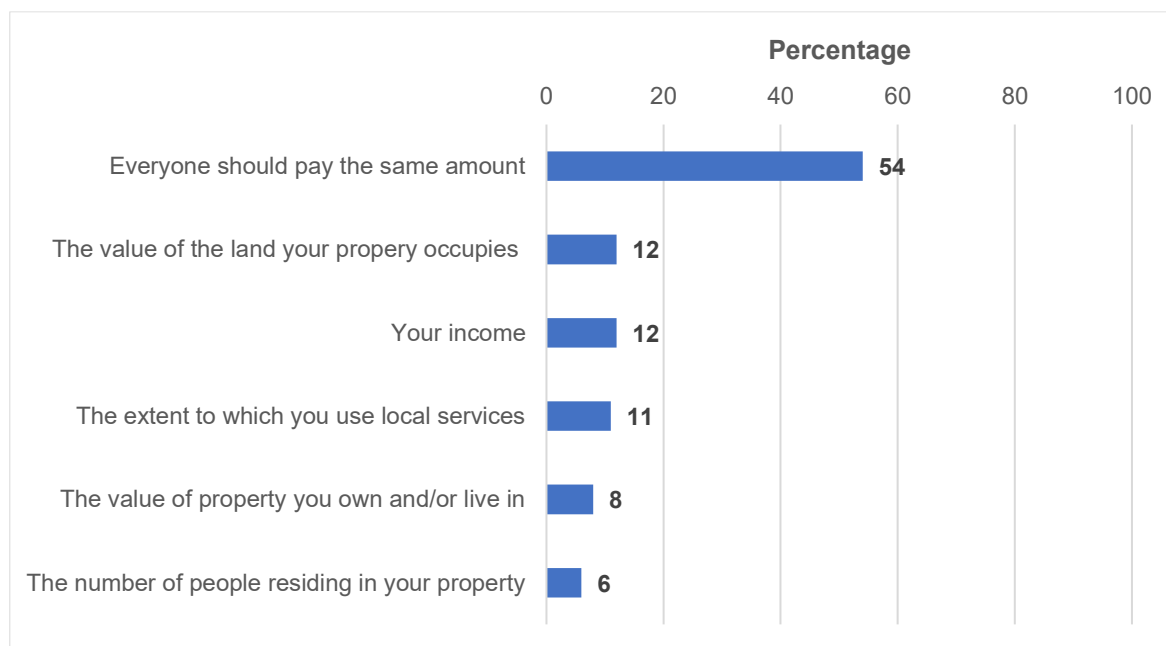
3.56 As can be seen in Figure 12, around half of respondents (45 per cent) ranked ‘your income’ as the fairest measure of a new system of local taxation. Around one in every ten respondents (7 per cent) ranked ‘the value of the land your property occupies’ as the fairest measure. Around half of respondents (54 per cent) ranked a system where everyone pays the same amount as the least fair (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

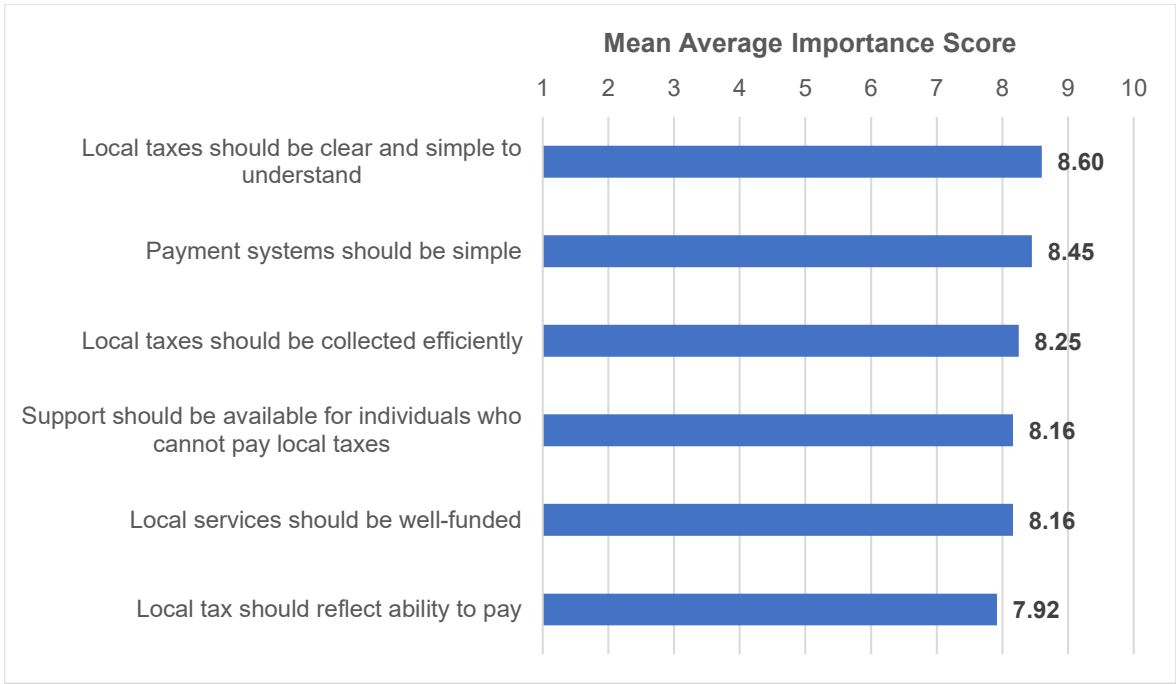
Respondents indicated that the most important aim of a new system of local taxation is that local taxes should be clear and simple to understand.

3.57 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.
- Local taxes should be clear and simple to understand.

3.58 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 local taxes should be clear and simple to understand (mean average importance score of 8.60). The aim that local tax bills should reflect ability to pay had the lowest mean average importance score of 7.92, but only scored 0.68 lower, highlighting that there was little variation in the mean average importance scores across the five aims (Figure 14).

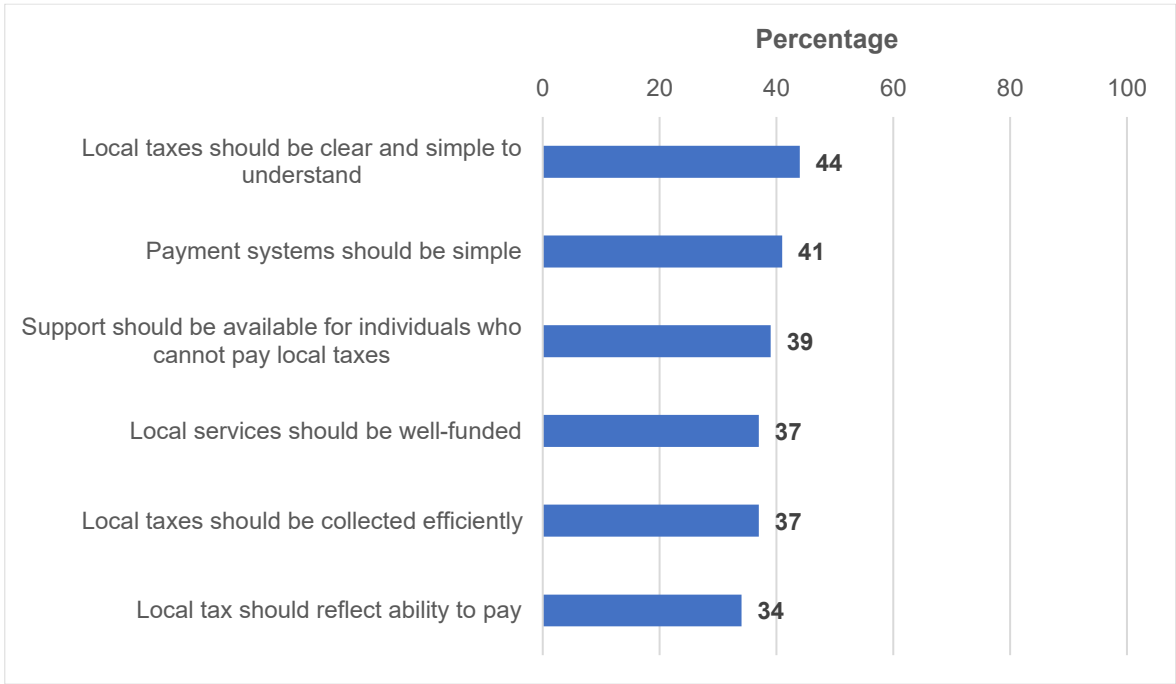
Figure 14: How important are the following aims of local taxation? Mean average importance score (1=not at all important, 10=absolutely vital)



Base: 1,000 respondents

3.59 As can be seen in Figure 15, around two in every five respondents (44 per cent) ranked ‘local taxes should be clear and simple to understand’ as absolutely vital, whereas a third of respondents (34 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

Accessing information on council tax

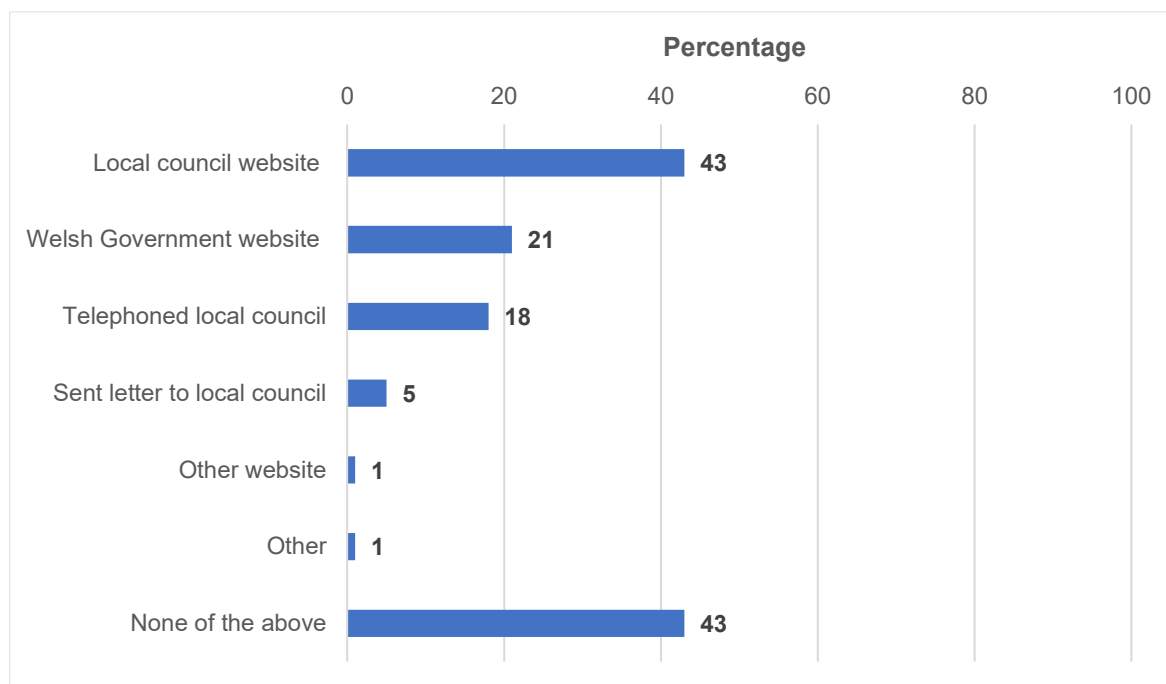
The majority of respondents found it easy to access information about their council tax and most accessed this information using a local council website.

3.60 In the final part of the survey, participants were asked about accessing information on council tax. All participants were asked how they have accessed information about their council tax within the last three years. This could include a query about their bill, enquiring about discounts, reporting a change in circumstance, finding out how their council tax is spent, or anything else to do with council tax. Participants were given seven categories to choose from:

- Local council website
- Welsh Government website
- Telephones local council
- Sent letter to local council
- Other website
- Other
- None of the above.

3.61 As seen in Figure 16, almost half (43 per cent) of respondents reported that they accessed information about their council tax on a local council website. A further 43 per cent answered that they used none of the above. Of the remaining respondents, around a fifth of respondents (21 per cent) answered that they use the Welsh Government website or telephoned the local council (18 per cent). Only 5 per cent of respondents sent a letter to a local council to access information. There were significant differences by region, gender, age, working status, income bands, tenure, disability status, household structure, council tax payment status, and council tax band.

Figure 16: Within the last 3 years, have you used any of the following to access information about your council tax?



Base: 1,000 respondents

3.62 Those respondents who were more likely to access information using a local council website were:

- From Mid/-West Wales (51 per cent, compared with 40 per cent in Cardiff and South East Wales, and 39 per cent in North Wales)
- Aged 35-54 years (47 per cent, compared with 38 per cent of respondents aged 55+ years)
- Private renters (56 per cent, compared with 40 per cent of property owners)
- Disabled people or people with a limiting illness or health problem (48 per cent, compared with 40 per cent of non-disabled respondents or those with no limiting illness or health problem)
- Living with dependents, either one adult (55 per cent) or a couple or two or more adults (51 per cent, compared with 41 per cent of adults living alone, and 38 per cent of couples or two or more adults living without dependents)
- In receipt of a council tax discount or reduction (52 per cent, compared with 39 per cent of respondents who pay their council tax bill in full, and 38 per cent who do not pay)
- In council tax band A (64 per cent, compared with all other bands).

3.63 Those who were more likely to access information using the Welsh Government website were:

- From West South Wales (25 per cent, compared with 16 per cent of respondents from North Wales)
- Male (25 per cent, compared with 16 per cent of female respondents)
- Aged 16-34 years (40 per cent, compared with 18 per cent of respondents aged 35-54 years, and 10 per cent of respondents aged 55+ years)
- Earning £75,000 or more per annum (34 per cent, compared with 10 per cent of those earning less than £9,999 per annum, 21 per cent earning between £10,000 and £19,999 per annum, and 20 per cent earning between £20,000 and £29,999 per annum)
- Social renters (32 per cent, compared with 19 per cent of property owners, and 18 per cent of private renters)
- Couples or two or more adults living with dependents (29 per cent, compared with 19 per cent of couples or two or more people living without dependents, and 15 per cent of adults living alone).

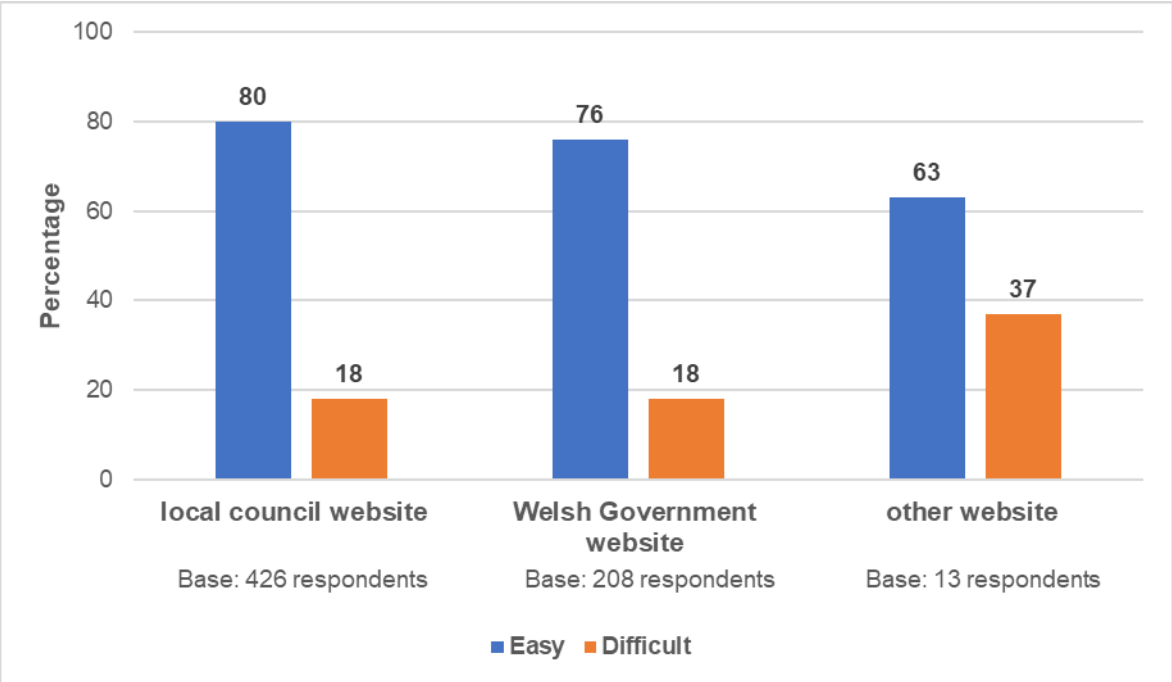
3.64 Those who were less likely to access information using the Welsh Government website were:

- Unemployed (9 per cent) or retired (10 per cent, compared with 29 per cent of those in full-time employment, 26 per cent in part-time employment, 23 per cent who are self-employed, and 32 per cent of students)

3.65 The final part of the survey asked participants how easy or difficult it was to access information about their council tax on the local council website, the Welsh Government website, or the other website they used.

3.66 As shown in Figure 17, the majority of respondents found it easy to access information on their council tax. Around four out of every five respondents found it easy to access information on the local council website (80 per cent) and the Welsh Government website (76 per cent).

Figure 17: How easy or difficult was it to access information about your council tax on the local council website/Welsh Government website/other website?



4. Conclusions

- Respondents to the survey were evenly split between those who reported that they knew a fair amount about council tax and those who reported that they knew very little about it.
- When asked to name services funded by council tax, the most common services named were bin and refuse collection, policing and roads or road maintenance.
- 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, were aware of the council tax support that may be available, and did not find their council tax bill difficult to understand.
- Respondents had mixed attitudes in terms of 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 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.
- 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.
- Around two out of every five respondents (39 per cent) agreed that council tax should be replaced with a different system of local taxation to make it fairer and a smaller proportion (16 per cent) disagreed. Around half of all respondents (45 per cent) were unsure whether the current system should be replaced with a different system of local taxation. When respondents were asked about alternatives, a system of local taxation based on 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 clear and simple to understand.
- The majority of respondents used their local council website to access information about their council tax.
- The majority of respondents who had used a local council website, the Welsh Government website, or another website found it easy to access information about their council tax.

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 6, 1 being the fairest measure and 6 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
- The number of people residing in your property

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 taxes should be clear and simple to understand
- 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

Section 4 – Accessing information on council tax

14. Within the last 3 years, have you used any of the following to access information about your council tax? This could have been a query about your bill, enquiring about discounts, reporting a change in circumstance, finding out how your council tax is spent or anything else to do with council tax

- Local council website
- Welsh Government website
- Telephoned local council
- Sent letter to local council
- Other website (please specify)
- Other (please specify)
- None of the above

14a. How easy or difficult was it to access information about your council tax on the local council website?

- Very easy
- Fairly easy
- Fairly difficult
- Very difficult
- Don't know

14b. How easy or difficult was it to access information about your council tax on the Welsh Government website?

- Very easy
- Fairly easy
- Fairly difficult
- Very difficult
- Don't know

14c. How easy or difficult was it to access information about your council tax on the other website you used?

- Very easy
- Fairly easy
- Fairly difficult

- Very difficult
- Don't know