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## Survey of public attitudes to council tax: 2025

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# Survey of public attitudes to council tax: 2025

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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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## Table of contents

List of tables.....	2
List of figures.....	3
1. Background.....	6
2. Methodology.....	8
2.1. About the survey.....	8
3. Findings: March 2025 wave .....	9
3.1. Responsibility for paying council tax.....	9
3.2. Knowledge of and attitudes towards the current council tax system.....	14
3.3. Attitudes to change.....	38
3.4. Accessing information on council tax.....	48
4. Findings: September 2025 wave.....	61
4.1. Responsibility for paying council tax.....	61
4.2. Knowledge of and attitudes to the current council tax system .....	67
4.3. Attitudes to change.....	87
4.4. Accessing information on council tax.....	97
5. Conclusions.....	108
Annex A: Methodology.....	110
Wales Omnibus Survey.....	110
Demographic variables .....	111
Annex B: Questionnaire .....	114
Section 1 – Responsibility for council tax .....	114
Section 2 – Knowledge and attitudes to council tax .....	115
Section 3 – Attitudes to change.....	117
Section 4 – Accessing information on council tax.....	117

## List of tables

Table 3.1: Which of the following best describes why your household does not pay council tax? .....	9
Table 3.2: Which discounts, exemptions or reductions do you receive? .....	11
Table 3.3: Can you name 3 services which are funded by council tax? .....	17
Table 3.4: 'Too high' - Why do you say this? .....	31
Table 3.5: 'About right' - Why do you say this? .....	32
Table 3.6: Responses after information - 'Too high' - Why do you say this? .....	36
Table 3.7: Responses after information - 'About right' - Why do you say this? .....	37
Table 3.8: Agree - Why do you say this? .....	41
Table 3.9: Disagree - Why do you say this? .....	42
Table 4.1: Which of the following best describes why your household does not pay council tax? .....	61
Table 4.2: Which discounts, exemptions or reductions do you receive? .....	64
Table 4.3: Can you name 3 services which are funded by council tax? .....	70
Table 4.4: 'Too high' - Why do you say this? .....	82
Table 4.5: 'About right' - Why do you say this? .....	82
Table 4.6: Responses after information - 'Too high' - Why do you say this? .....	86
Table 4.7: Responses after information - 'About right' - Why do you say this? .....	86
Table 4.8: Agree - Why do you say this? .....	90
Table 4.9: Disagree – Why do you say this? .....	90

## List of figures

Figure 3.1: What is your council tax band? .....	10
Figure 3.2: Do you receive any council tax discounts, exemptions or reductions? .....	11
Figure 3.3: How does your household pay council tax? .....	12
Figure 3.4: How much council tax does your household pay per month? .....	13
Figure 3.5: How much would you say you know about council tax? .....	14
Figure 3.6: How much would you say you know about council tax? By year (2022 to 2025) .....	16
Figure 3.7: Can you name 3 services which are funded by council tax? Top 3 responses by year (2022 to 2025).....	18
Figure 3.8: Statements about the current council tax system .....	19
Figure 3.9: Statements about the current council tax system .....	23
Figure 3.10: Based on your income and outgoings, how would you describe the amount of council tax your household is expected to pay? .....	28
Figure 3.11: Based on your income and outgoings, how would you describe the amount of council tax your household is expected to pay? By year (2022 to 2025).....	29
Figure 3.12: Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay? .....	33
Figure 3.13: Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay? By year (2022 to 2025)	33
Figure 3.14: To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation? .....	38
Figure 3.15: To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation? By year (2022 to 2025) .....	39
Figure 3.16: 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) .....	43
Figure 3.17: Fairest measure of the amount of local tax you are expected to pay (Ranked 1) .....	43
Figure 3.18: Least fair measure of the amount of local tax you are expected to pay (Ranked 6).....	45
Figure 3.19: How important are the following aims of local taxation? Mean average importance score (1=not at all important, 10=absolutely vital) .....	46
Figure 3.20: How important are the following aims of local taxation? 'Absolutely vital' .....	47

Figure 3.21: Within the last 3 years, have you used any of the following to access information about your council tax? .....	49
Figure 3.22: How easy or difficult was it to access information about your council tax on the local council website/Welsh Government website/other website? .....	52
Figure 3.23: How would you prefer to receive general council tax information? Mean average preference score (1=most preferred, 7=least preferred).....	54
Figure 3.24: How would you prefer to receive general council tax information? (Ranked 1)	55
Figure 3.25: How would you prefer to receive general council tax information? (Ranked 7)	57
Figure 3.26: What information on council tax would you like to receive? .....	58
Figure 4.1: What is your council tax band? .....	62
Figure 4.2: Do you receive any council tax discounts, exemptions or reductions? .....	63
Figure 4.3: Do you receive any council tax discounts, exemptions or reductions? By March 2022 to March 2025 total compared with September 2025 .....	63
Figure 4.4: How does your household pay council tax? .....	65
Figure 4.5: How does your household pay council tax? Monthly over ten months and annually by wave (between March 2022 and September 2025).....	65
Figure 4.6: How much council tax does your household pay per month? .....	66
Figure 4.7: How much would you say you know about council tax? .....	67
Figure 4.8: How much would you say you know about council tax? By March 2022 to March 2025 total compared with September 2025.....	68
Figure 4.9: Can you name 3 services which are funded by council tax? Top three responses by March 2022 to March 2025 total compared with September 2025 .....	70
Figure 4.10: Statements about the current council tax system .....	71
Figure 4.11: Statements about the current council tax system .....	75
Figure 4.12: Based on your income and outgoings, how would you describe the amount of council tax your household is expected to pay? .....	79
Figure 4.13: Based on your income and outgoings, how would you describe the amount of council tax your household is expected to pay? By March 2022 to March 2025 total compared with September 2025 .....	80
Figure 4.14: Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay? .....	83
Figure 4.15: Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay? By March 2022 to March 2025 total compared with September 2025.....	84

Figure 4.16: To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation? .....	87
Figure 4.17: To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation? By March 2022 to March 2025 total compared with September 2025 .....	88
Figure 4.18: 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) .....	92
Figure 4.19: Fairest measure of the amount of local tax you are expected to pay (Ranked 1) .....	92
Figure 4.20: Least fair measure of the amount of local tax you are expected to pay (Ranked 6).....	93
Figure 4.21: How important are the following aims of local taxation? Mean average importance score (1=not at all important, 10=absolutely vital) .....	94
Figure 4.22: How important are the following aims of local taxation? 'Absolutely vital' .....	95
Figure 4.23: How important are the following aims of local taxation? 'Absolutely vital' by wave (between March 2022 and September 2025).....	96
Figure 4.24: Within the last 3 years, have you used any of the following to access information about your council tax?.....	98
Figure 4.25: How easy or difficult was it to access information about your council tax on the local council website/Welsh Government website/other website?.....	100
Figure 4.26: How would you prefer to receive general council tax information? Mean average preference score (1=most preferred, 7=least preferred).....	102
Figure 4.27: How would you prefer to receive general council tax information? (Ranked 1) .....	103
Figure 4.28: How would you prefer to receive general council tax information? (Ranked 7) .....	104
Figure 4.29: What information on council tax would you like to receive? .....	105

# 1. Background

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.

The [Local Government Finance \(Wales\) Act 2024](#) was enacted by the Senedd to establish a legislative framework for council tax reforms. To inform this and other legislation, two public consultations sought views from the public and stakeholders on a range of topics including a property revaluation and possible system reforms, and fairer elements of the council tax system such as discounts, reductions, appeals and enforcement. A [Phase 1 Consultation](#) took place between July to October 2022 and a [Phase 2 Consultation](#) ran from November 2023 to February 2024. Summaries of the responses for both consultations have been published ([Phase 1](#) and [Phase 2](#)). Further information and a list of the research to date can also be found on the Welsh Government's webpages: [Council tax reform](#); and [Evidence and research on Council Tax and Non-Domestic rates](#).

Public understanding and acceptance of future finance systems are crucial in order for the Welsh Government to achieve its aims, and [previous research](#) has identified that levels of awareness of and attitudes towards local taxes are unclear and seldom measured. For this reason, the Welsh Government commissioned additional questions about attitudes to council tax in the March 2022, March 2023 and March 2024 waves of the Wales Omnibus Survey (conducted by Beaufort Research Ltd), with analysis conducted in-house by Knowledge and Analytical Services. Since 2024, the Welsh Government has commissioned additional analysis (carried out by Beaufort Research Ltd) to compare the results of the March waves of the Wales Omnibus Survey to explore any differences in participant responses to questions between years. The purpose of this was to establish a baseline understanding of people's attitudes to council tax in Wales against which to monitor the potential impact of council tax reform in the future. Reports presenting the findings were published in [Public attitudes to council tax \(Mack and Owens, 2022\)](#), [Public attitudes to council tax: 2023 \(Tyler and Owens, 2023\)](#) and [Public attitudes to council tax: 2024 \(Smith, 2025\)](#).

To explore any changes in attitudes to council tax in Wales since March 2022, March 2023 and March 2024, the Welsh Government commissioned a further set of questions in the

March 2025 wave of the survey. The Welsh Government additionally commissioned the same set of questions in the September 2025 wave of the survey, to explore any changes in attitudes to council tax based upon the time of year as the March waves tend to align with when council taxpayers would typically receive their council tax bill.

The purpose of this research is to examine public perceptions of the fairness of council tax. This includes the design and administration of the tax as well as the way the revenue is used and invested in communities. It also explores the relationship between the level of knowledge and understanding of council tax and perceptions of its fairness, and draws out views on future reform. An additional set of questions included since the 2023 survey looks at how information about council tax is accessed.

The remainder of this report outlines the methodology for the survey and presents key findings from March 2025 and September 2025 under the following themes:

- responsibility for paying council tax
- knowledge and attitudes towards the current council tax system
- attitudes to change
- accessing information on council tax.

## **2. Methodology**

### **2.1. About the survey**

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 2025 wave took place between 3 March and 23 March 2025, and the September 2025 wave took place between 22 September and 12 October 2025. A total of 1,000 interviews were completed in each wave.

Interviews were undertaken online using the [Cint online panel exchange platform](#), which is software 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.

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 1 in 20 – i.e. it is likely to reflect a genuine relationship in the population.

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% confidence level.

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 questions commissioned in the March 2025 and September 2025 waves of the Wales Omnibus Survey is attached at Annex B.

### 3. Findings: March 2025 wave

#### 3.1. Responsibility for paying council tax

The majority of respondents reported that their household paid council tax. The most common council tax band reported by respondents was Band D. A third of respondents indicated that they received one or more discounts, exemptions, or reductions, with the most common discount being the single person discount. Monthly instalments was the most common way households pay their council tax.

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 respondents were only asked questions relevant to their circumstances.

Around 9 out of 10 respondents (92%) reported that they, or someone in their household, paid council tax. Of this figure, around half of respondents (48%) reported having sole responsibility for council tax and a further 45% reported that they had joint responsibility for council tax. Around a tenth of respondents (8%) reported that they had no responsibility as someone else in the household paid council tax.

Of the 81 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 (71%) (Table 3.1).

**Table 3.1: Which of the following best describes why your household does not pay council tax?**

Response	Percentage of respondents
I am on a low income and receive full Council Tax Reduction	71
All members of the household are students	14
All members of the household are under 18	3
All members of the household are care leavers under the age of 25	3
Non-response	Percentage of respondents
Other	10
Don't know	5

Base: 81 respondents

Source: Wales Omnibus Survey

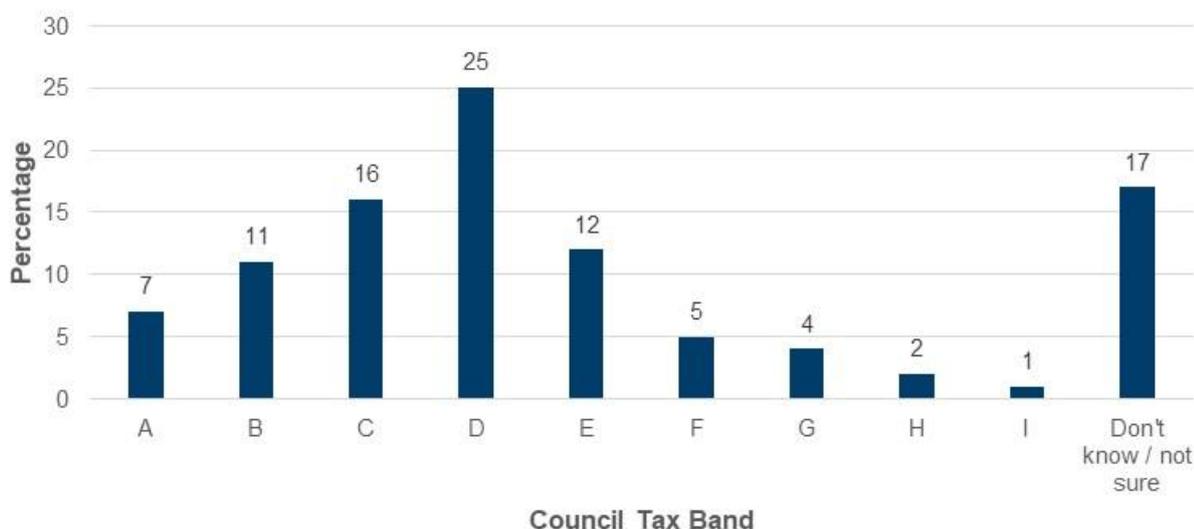
Respondents who indicated that they paid council tax were asked further questions about the amount of tax they paid. Each property in Wales is placed in one of nine bands based on property values and housing market conditions on 1 April 2003. Band A is the lowest

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.

The most common band reported by respondents was Band D (25%), followed by Band C (16%) <sup>[footnote 1]</sup>. Nearly one fifth of respondents (17%) reported that they were not sure what council tax band their property was in (Figure 3.1).

Answers to this question have remained consistent since 2022. The most common band reported by respondents each year is Band D (2022 - 25%; 2023 - 25% and 2024 - 23%). The least common band reported is Band I (2022 - 0%; 2023 - 1% and 2024 - 1%).

**Figure 3.1: What is your council tax band?**



Base: 919 respondents

Description of figure 3.1: A bar graph showing the distribution of council tax bands among respondents who pay council tax. Band A is the lowest band applied to properties and Band I is the highest band. The most common band reported by respondents was Band D (25%), followed by Band C (16%).

Source: Wales Omnibus Survey

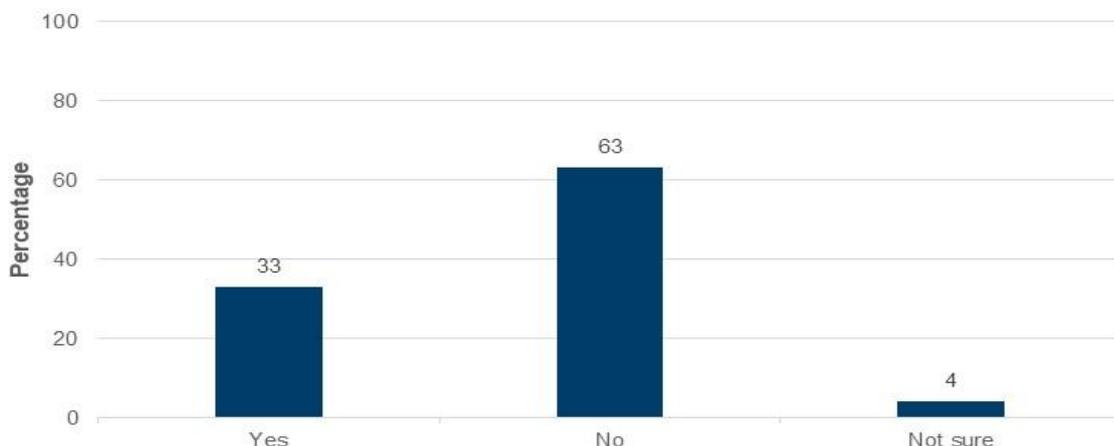
Respondents were also asked whether they received any discounts, exemptions, or reductions to their council tax bill. Around 2 out of every 3 respondents (63%) indicated that they did not, suggesting that they pay a full, unaltered bill based on their property banding. A small proportion (4%) of respondents were not sure whether they received any discounts,

#### Footnotes

[1] [Council tax dwellings by authority and band \(StatsWales\)](#). StatsWales data suggest that, in the 2025-26 financial year, Band C is the most common band (21.8%), followed by Band B (20.7%). 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 17% of respondents were not sure of their council tax band, the possibility of incorrect answers cannot be ruled out.

exemptions, or reductions. A third of respondents (33%) indicated that they did receive one or more discounts, exemptions, or reductions (Figure 3.2).

**Figure 3.2: Do you receive any council tax discounts, exemptions or reductions?**



Base: 919 respondents

Description of figure 3.2: A bar graph showing the majority of respondents did not receive any council tax discounts, exemptions or reductions and therefore paid a full unaltered bill based on their property banding.

Source: Wales Omnibus Survey

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 the single person discount (49%) (Table 3.2).

**Table 3.2: Which discounts, exemptions or reductions do you receive?**

Response	Percentage of respondents
Single Person Discount	49
Council Tax Benefit / Reduction	9
Disability / PIP Discount	8
On housing benefit	5
On benefits (unspecified)	3
Student discount	2
Low-income reduction	2
On Universal Credit	2
Non-response	Percentage of respondents
Others	15
Don't know / not sure	4
Not answered	2

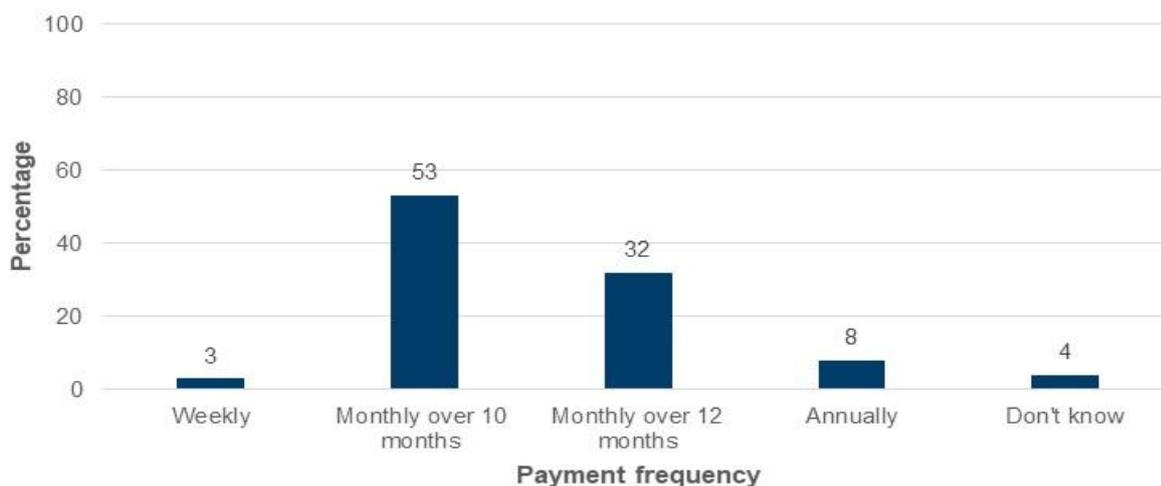
Base: 300 respondents

Source: Wales Omnibus Survey

[Note]: Not all of the answers provided by respondents related to an existing discount, exemption or reduction.

Council tax can be paid weekly, monthly over 10 or 12 months, or in an annual lump sum. Around half of respondents (53%) indicated that they pay their council tax over 10 monthly instalments, with around a third (32%) paying in 12 monthly instalments. It was much less common for respondents to pay weekly or annually (3% and 8%, respectively). A small proportion of respondents (4%) did not know how they paid their council tax (Figure 3.3).

**Figure 3.3: How does your household pay council tax?**



Base: 919 respondents

Description of figure 3.3: A bar graph showing that around half of respondents pay their council tax over 10 monthly instalments and just under a third pay in 12 monthly instalments.

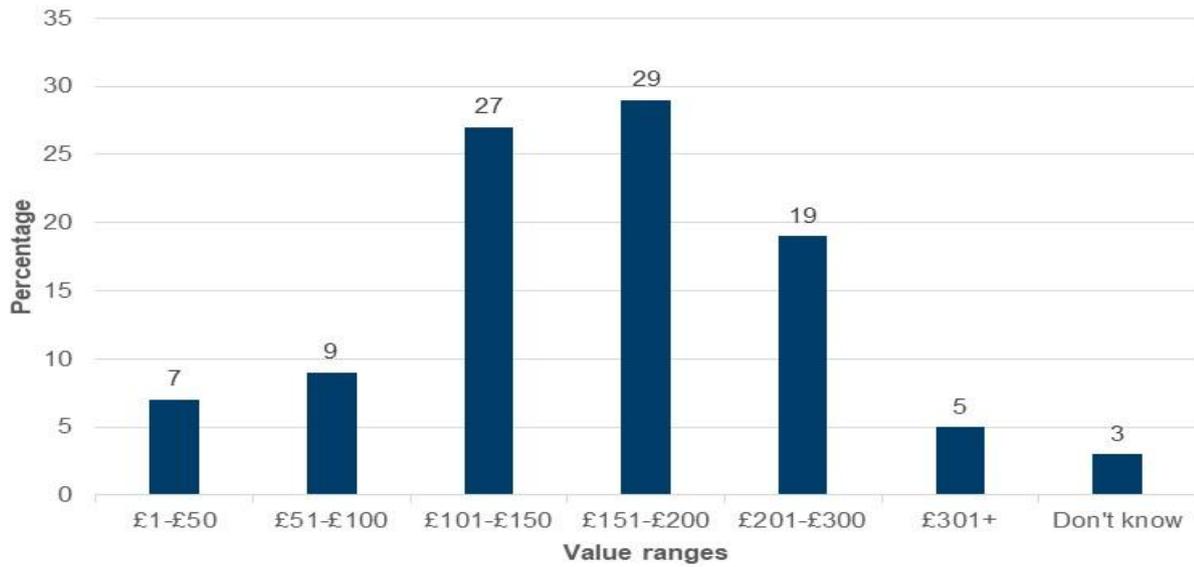
Source: Wales Omnibus Survey

In addition to asking about the frequency of payments, respondents were asked how much they paid. Responses were grouped into value ranges. Of the 29 respondents who paid weekly, 9 paid between £1 and £30, 15 paid between £31 and £50 and 4 paid more than £50 (the remaining respondent answered 'don't know'). For those who paid monthly, the most common value range was between £151 and £200 per month (29%) (Figure 3.4) [footnote 2]. Of the 69 respondents who paid an annual lump sum, 3 paid £100 or less, 17 paid between £101 and £1,000, 20 paid between £1,001 and £2,000, 6 paid between £2,001 and £3,000 and 7 paid more than £3,000 (the remaining respondents answered 'don't know').

**Footnotes**

[2] The results to this answer combined answers from those who pay over 10 and 12 monthly instalments, which will influence the monthly rate.

**Figure 3.4: How much council tax does your household pay per month?**



Base: 781 respondents

Description of figure 3.4: A bar graph showing the amount of council tax paid by respondents. For those respondents who paid their council tax in monthly instalments, the most common value range was between £151 and £200 per month.

Source: Wales Omnibus Survey

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

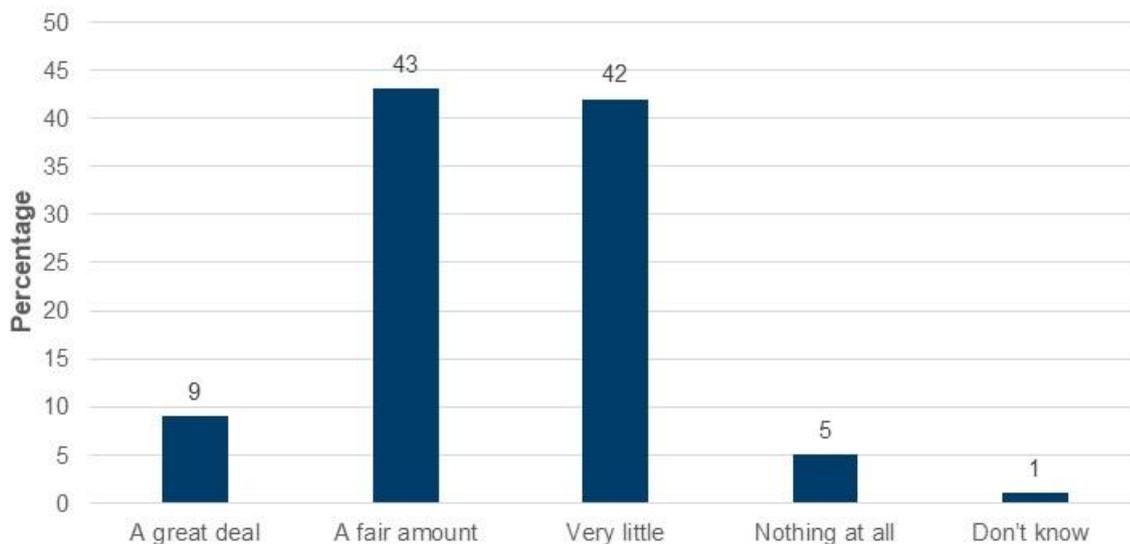
### 3.2. Knowledge of and attitudes towards the current council tax system

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

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

All respondents were asked how much they knew about council tax. Responses were evenly split between those who reported knowing a fair amount (43%) and very little (42%). A small proportion of respondents reported knowing a great deal about council tax (9%) or nothing at all (5%) (Figure 3.5).

**Figure 3.5: How much would you say you know about council tax?**



Base: 1,000 respondents

Description of figure 3.5: A bar graph showing that around two fifths of respondents knew very little about council tax and a similar proportion indicated that they knew a fair amount.

Source: Wales Omnibus Survey

There were significant differences in respondents' knowledge of council tax by region, gender, age, social grade, working status, income, tenure, disability, household structure, council tax payment status and council tax band.

Respondents who were more likely to report that they knew **a great deal** or **a fair amount** about council tax were:

- living in Cardiff and south east Wales (59%, compared with 44% in north Wales)
- male (56%, compared with 47% of females)
- aged 55 years and over (56%) or aged 35 to 54 years (53%), compared with 43% of those aged 16 to 34 years
- social grade AB (68%, compared with 51% in C1, 50% in C2 and 41% in DE)
- full-time employees or self-employed (both 60%, compared with 27% of students)
- earning over £75,000 per annum (72%, compared with 52% earning between £30,000 and £49,999, 50% earning between £20,000 and £29,999, 40% earning less than £15,000 and 34% earning between £15,000 and £19,999)
- property owners (54%, compared with 43% of social renters)
- non-disabled (54%, compared with 45% of those disabled)
- living in a household of two or more adults with dependents (60%, compared with 51% in households of one adult alone, 50% in households of two or more adults without dependents and 41% in households of one adult with dependents)
- those in receipt of a discount or reduction to their council tax (60%, compared with 49% of those who pay council tax in full and 36% of those who do not pay council tax)
- in council tax bands E, F, G, H, and I (65%, compared with 49% both in band B and in band C).

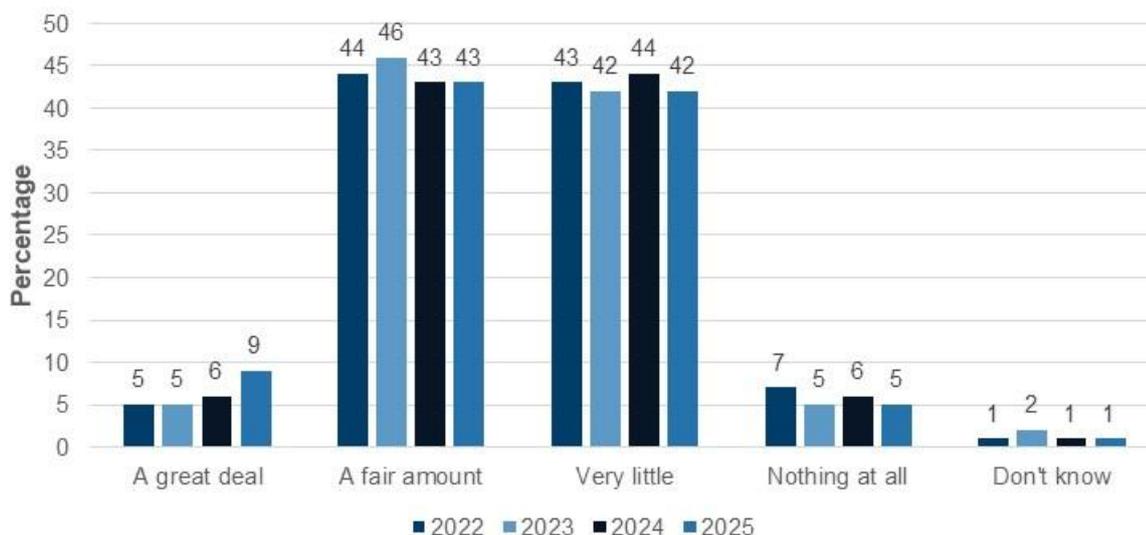
Respondents who were more likely to report that they knew **very little** or **nothing at all** about council tax were:

- living in north Wales (56%, compared with 40% in Cardiff and south east Wales)
- female (52%, compared with 42% of males)
- aged 16 to 34 years (54%, compared with 43% of those aged 55 years and over)
- social grade DE (58%, compared with 48% in C1 and 30% in AB)
- students (70%, compared with 46% of retirees, 39% of full-time employees and 36% of those self-employed)

- earning between £15,000 and £19,999 per annum (66%, compared with 50% earning between £20,000 and £29,999, 47% earning between £30,000 and £49,999, 37% earning between £50,000 and £74,999 and 28% earning more than £75,000)
- social renters (56%, compared with 44% of property owners)
- disabled (54%, compared with 44% of those non-disabled)
- living in a household of one adult with dependents (59%, compared with 39% in households of two or more adults with dependents)
- those who do not pay council tax (61%, compared with 40% of those in receipt of a discount or reduction to their council tax)
- in council tax band B or band C (both 51%, compared with 39% in band D and 34% in bands E, F, G, H and I).

Figure 3.6 shows a comparison of responses since the survey was launched in 2022. In 2025, 9% of respondents reported knowing ‘a great deal’ about council tax. This was significantly higher than in previous years (compared to 6% in 2024, 5% in 2023 and 5% in 2022).

**Figure 3.6: How much would you say you know about council tax? By year (2022 to 2025)**



Base: 2022 – 1,000 respondents; 2023 – 1,000 respondents; 2024 – 1,000 respondents and 2025 - 1,000 respondents

Description of figure 3.6: A bar graph showing that between 2022 and 2025 around two fifths of respondents knew a fair amount about council tax and a similar proportion indicated that they knew very little. In 2025, 9% of respondents reported knowing ‘a great deal’ about council tax - this was higher than in previous years (compared to 6% in 2024, 5% in 2023 and 5% in 2022).

Source: Wales Omnibus Survey

In order to measure levels of understanding of what council tax is used for, all respondents were asked to name 3 services which are funded by council tax. The most commonly named service was bin or refuse collection (46%), followed by policing (38%) and roads or road maintenance (28%) (Table 3.3). Since 2022, these responses have consistently been in the top 3 most commonly named services (Figure 3.7).

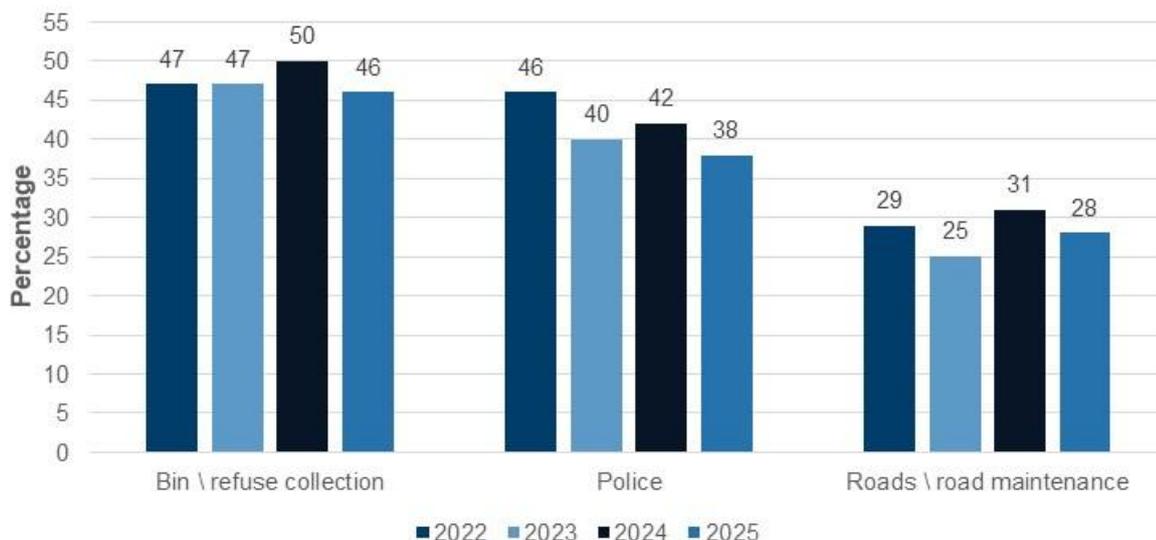
**Table 3.3: Can you name 3 services which are funded by council tax?**

<b>Response</b>	<b>Percentage of respondents</b>
Bin / refuse collection	46
Police	38
Roads / road maintenance	28
Education / schools	20
Waste / waste collection / waste management	14
Social care / social services	10
Street lighting / lighting	10
Council / councillors / government	10
Fire / fire services	9
Recycling	9
Libraries	8
Parks	5
Street cleaning	5
<b>Non-response</b>	<b>Percentage of respondents</b>
Others	5
Don't know	8
Not answered	5

Base: 1,000 respondents

Source: Wales Omnibus Survey

**Figure 3.7: Can you name 3 services which are funded by council tax? Top 3 responses by year (2022 to 2025)**



Base: 2022 – 1,000 respondents; 2023 – 1,000 respondents; 2024 – 1,000 respondents and 2025 - 1,000 respondents

Description of figure 3.7: A bar graph showing that between 2022 and 2025 the 3 most commonly named services were bin or refuse collection, police and roads or road maintenance.

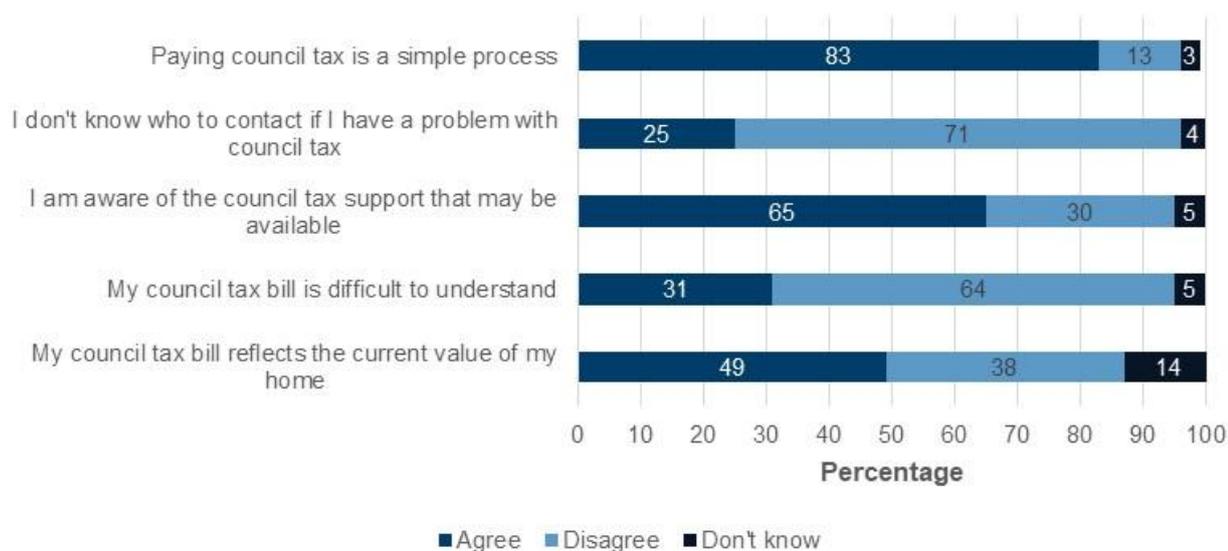
Source: Wales Omnibus Survey

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.

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 3.8: Statements about the current council tax system**



Base: 919 respondents

Description of figure 3.8: A bar chart showing that the majority of respondents agreed that paying council tax is 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.

Source: Wales Omnibus Survey

[Note]: 'Agree' combines the responses 'Strongly Agree' and 'Agree.' 'Disagree' combines the responses 'Strongly Disagree' and 'Disagree.'

As shown in Figure 3.8, around 4 out of 5 respondents (83%) agreed that **paying council tax is a simple process**. There were significant differences by age, social grade, working status, income, tenure, disability and household structure.

Respondents who were more likely to agree that paying council tax is a simple process were:

- aged 55 years and over (91%, compared with 85% of those aged 35 to 54 years and 69% of those aged 16 to 34 years)
- social grade AB (86%), C1 (86%) or C2 (85%), compared with 76% in DE
- retired (92%, compared with 75% of part-time employees, 60% of those unemployed and 54% of students)
- earning between £50,000 and £74,999 (89%), between £30,000 and £49,999 (88%) or more than £75,000 (88%) per annum, compared with 75% earning less than £15,000 and 62% earning between £15,000 and £19,999

- property owners (87%, compared with 80% of private renters and 74% of social renters)
- non-disabled (86%, compared with 78% of those disabled)
- living in a household of two or more adults with dependents (87%) or in households of two or more adults without dependents (85%), compared with 74% of households of one adult with dependents.

Around three quarters of respondents (71%) 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, working status, household structure and council tax payment status.

Respondents who were more likely to disagree that they did not know who to contact if they had a problem with council tax were:

- female (75%, compared with 67% of males)
- aged 55 years and over (77%) or 35 to 54 years (72%), compared with 61% of those aged 16 to 34 years
- retired (79%, compared with 71% of full-time employees, 52% of those unemployed and 46% of students)
- living in a household of one adult alone (78%, compared with 69% in households of two or more adults with dependents)
- those in receipt of a discount or reduction to their council tax (78%, compared with 68% of those who pay council tax in full).

Around two thirds of all respondents (65%) agreed that they were **aware of the council tax support that may be available**. There were significant differences by region, gender, age, social grade, working status, 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:

- living in the Valleys (72%, compared with 61% both in north Wales and in Cardiff and south east Wales)
- male (69%, compared with 60% of females)
- aged 55 years and over (69%, compared with 59% of those aged 16 to 34 years)

- social grade AB (71%, compared with 60% both in C1 and in C2)
- self-employed (74%, compared with 53% of part-time employees, 52% of students and 47% of those unemployed)
- social renters (74%, compared with 62% of property owners)
- living in a household of one adult alone (72%, compared with 62% in households of two or more adults without dependents)
- those in receipt of a discount or reduction to their council tax (78%, compared with 58% of those who pay council tax in full).

Around 2 out of every 3 respondents (64%) disagreed with the statement that their **council tax bills are difficult to understand**. There were significant differences by age, social grade, working status, income, tenure and disability.

Respondents who were more likely to disagree that their council tax bill was difficult to understand were:

- aged 55 years and over (70%) or 35 to 54 years (65%), compared with 52% of those aged 16 to 34 years
- social grade C1 (72%, compared with 59% in C2 and 54% in DE)
- retired (74%, compared with 59% of those self-employed, 49% of part-time employees, 40% of those unemployed and 36% of students)
- earning more than £75,000 (73%) or between £50,000 and £74,999 (72%) per annum, compared with 53% earning between £15,000 and £19,999 and 51% earning less than £15,000
- property owners (67%) or private renters (65%), compared with 53% of social renters
- non-disabled (67%, compared with 56% of those disabled).

In relation to the statement about whether their **council tax bill reflects the current value of their home**, around half of respondents (49%) agreed and around two fifths of respondents (38%) disagreed. There were significant differences by region, age, working status, income, tenure and council tax payment status.

Respondents who were more likely to agree that their council tax bill reflects the value of their home were:

- living in west south Wales (55%), Cardiff and south east Wales (54%) or the Valleys (50%), compared with 39% in north Wales
- aged 55 years and over (52%, compared with 43% of those aged 35 to 54 years)
- retired (58%), students (58%), self-employed (55%) or full-time employees (48%), compared with 35% of part-time employees
- earning more than £75,000 per annum (64%, compared with 49% earning between £20,000 and £29,999, 44% earning between £30,000 and £49,999, 41% earning less than £15,000 and 34% earning between £15,000 and £19,999)
- property owners (51%, compared with 41% of social renters)
- those in receipt of a discount or reduction to their council tax (54%, compared with 46% of those who pay council tax in full).

Respondents who were more likely to disagree that their council tax bill reflects the value of their home were:

- living in north Wales (46%, compared with 34% in the Valleys and 32% in Cardiff and south east Wales)
- aged 35 to 54 years (44%, compared with 34% of those aged 55 years and over)
- unemployed (49%, compared with 25% of retirees)
- earning between £30,000 and £49,999 per annum (47%, compared with 33% earning between £20,000 and £29,999, 31% earning between £50,000 and £74,999 and 27% earning more than £75,000).

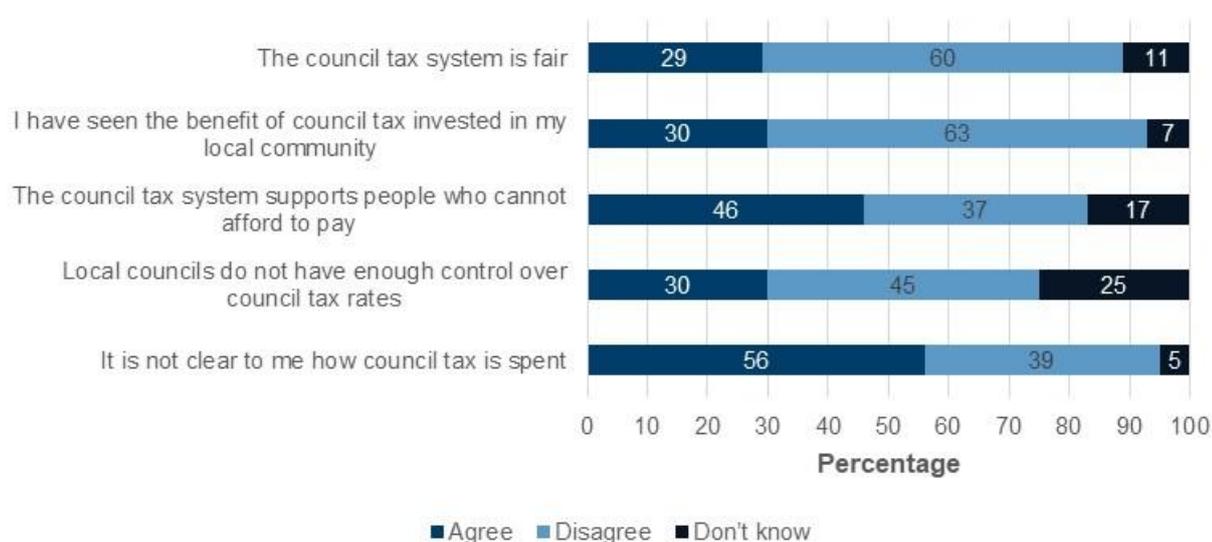
It is worth noting that over one tenth of respondents (14%) answered 'don't know' in response to this final statement.

The survey showed that the majority of respondents disagreed that they had seen the benefit of council tax revenue 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 revenue 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.

All survey respondents 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 3.9: Statements about the current council tax system**



Base: 1,000 respondents

Description of figure 3.9: A bar chart showing 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 one 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.

Source: Wales Omnibus Survey

[Note]: 'Agree' combines the responses 'Strongly Agree' and 'Agree.' 'Disagree' combines the responses 'Strongly Disagree' and 'Disagree.'

As shown in Figure 3.9, 3 out of 5 respondents (60%) disagreed with the statement that the **council tax system is fair**. There were significant differences by region, gender, age, social grade, working status, income, disability, household structure, council tax payment status and council tax band.

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

- living in mid and west Wales (72%, compared with 59% in west south Wales, 59% in the Valleys and 49% in Cardiff and south east Wales)
- female (63%, compared with 56% of males)
- aged 55 years and over (65%) or 35 to 54 years (64%), compared with 47% of those aged 16 to 34 years
- social grade C1 (64%), C2 (62%) or DE (61%), compared with 49% in AB
- retired (63%), part-time employees (62%) or full-time employees (60%), compared with 42% of students
- earning between £30,000 and £49,999 (68%) or between £20,000 and £29,999 (66%) per annum, compared with 54% earning between £50,000 and £74,999 and 37% earning more than £75,000
- disabled (67%, compared with 56% non-disabled)
- living in a household of two or more adults without dependents (64%, compared with 54% in households of two or more adults with dependents)
- those who pay council tax in full (63%) or those in receipt of a discount or reduction to their council tax (59%), compared with 38% of those who do not pay council tax
- in council tax band C (68%, compared with 54% in bands E, F, G, H and I).

The majority of respondents (63%) also disagreed that they had **seen the benefit of council tax invested in their local community**. There were significant differences by region, gender, age, social grade, working status, income, disability, household structure and council tax band.

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

- living in north Wales (72%) or mid and west Wales (70%), compared with 57% in Cardiff and south east Wales and 54% in west south Wales
- female (69%, compared with 56% of males)
- aged 55 years and over (72%, compared with 61% of those aged 35 to 54 years and 52% of those aged 16 to 34 years)
- social grade DE (70%), C2 (68%) or C1 (64%), compared with 47% in AB

- retired or part-time employees (both 70%, compared with 59% of full-time employees and 49% of students)
- earning between £15,000 and £19,999 per annum (80%, compared with 51% earning between £50,000 and £74,999 and 37% earning more than £75,000)
- disabled (71%, compared with 60% of those non-disabled)
- living in a household of two or more adults without dependents (70%) or one adult alone (66%), compared with 54% in households of two or more adults with dependents
- in council tax band B (74%) or C (71%), compared with 54% in bands E, F, G, H & and I.

In relation to the statement about whether the **council tax system supports people who cannot afford to pay**, around half of all respondents (46%) agreed and around two fifths of respondents (37%) disagreed. There were significant differences by region, gender, age, social grade, working status, income, 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:

- living in west south Wales (51%, compared to 40% in north Wales)
- male (52%, compared to 41% of females)
- aged 55 years and over (51%, compared with 40% of those aged 35 to 54 years)
- social grade AB (54%) or DE (50%), compared with 40% in C2
- self-employed (58%) or retired (53%), compared with 44% of full-time employees and 38% of part-time employees
- earning less than £15,000 per annum (58%, compared with 45% earning between £50,000 and £74,999, 43% earning between £30,000 and £49,999 and 40% earning between £20,000 and £29,999)
- living in a household of one adult alone (52%, compared with 42% in households of two or more adults without dependents)
- those who do not pay council tax (65%) or those in receipt of a discount or reduction to their council tax (54%), compared with 40% of those who pay council tax in full.

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

- living in mid and west Wales (41%, compared with 29% in west south Wales)
- female (41%, compared with 33% of males)
- aged 35 to 54 years (45%, compared with 30% of those aged 55 years and over)
- unemployed (48%), full-time employees or part-time employees (both 44%), compared with 24% of retirees
- earning between £30,000 and £49,999 (44%), between £20,000 and £29,999 (43%) or between £50,000 and £74,999 (38%) per annum, compared with 25% earning less than £15,000 and 25% earning more than £75,000
- those who pay council tax in full (41%, compared with 33% of those in receipt of a discount or reduction to their council tax and 17% of those who do not pay council tax).

In relation to the statement that **local councils do not have enough control over council tax rates**, around one third of respondents (30%) agreed and around one half of respondents (45%) disagreed. There were significant differences by region, age, social grade, working status, household structure and council tax band.

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

- aged 16 to 34 years (39%, compared with 28% of those aged 55 years and over and 25% of those aged 35 to 54 years)
- full-time employees (33%, compared with 22% of part-time employees).

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

- living in Cardiff and south east Wales (52%), compared with 40% in north Wales and 38% in the Valleys
- aged 35 to 54 years (49%) or 55 years and over (47%), compared with 38% of those aged 16 to 34 years
- social grade AB (50%) or C1 (49%), compared with 40% in DE
- full-time employees (48%, compared with 31% of students)

- living in a household of two or more adults with dependents (51% compared with 40% in households of two or more adults without dependents)
- in council tax bands E, F, G, H and I (54%, compared with 40% in band B).

It is worth noting that 1 out of 4 respondents (25%) answered 'don't know' in response to this statement.

Over half of respondents (56%) agreed that it was **not clear to them how council tax is spent**. There were significant differences by gender, social grade, working status, income, tenure, household structure, council tax payment status and council tax band.

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

- female (60%, compared with 52% of males)
- social grade DE (63%), C2 (59%) or C1 (55%) compared with 45% in AB
- students (69%) or part-time employees (64%), compared with 51% of retirees
- earning less than £15,000 (64%), between £15,000 and £19,999 (63%) or between £20,000 and £29,999 (62%) per annum, compared with 35% earning more than £75,000
- social renters (62%, compared with 53% of property owners)
- living in a household of one adult with dependents (65%) or one adult alone (60%), compared with 51% in households of two or more adults with dependents
- in council tax band B (66%, compared with 51% in band D and 44% in bands E, F, G, H & I).

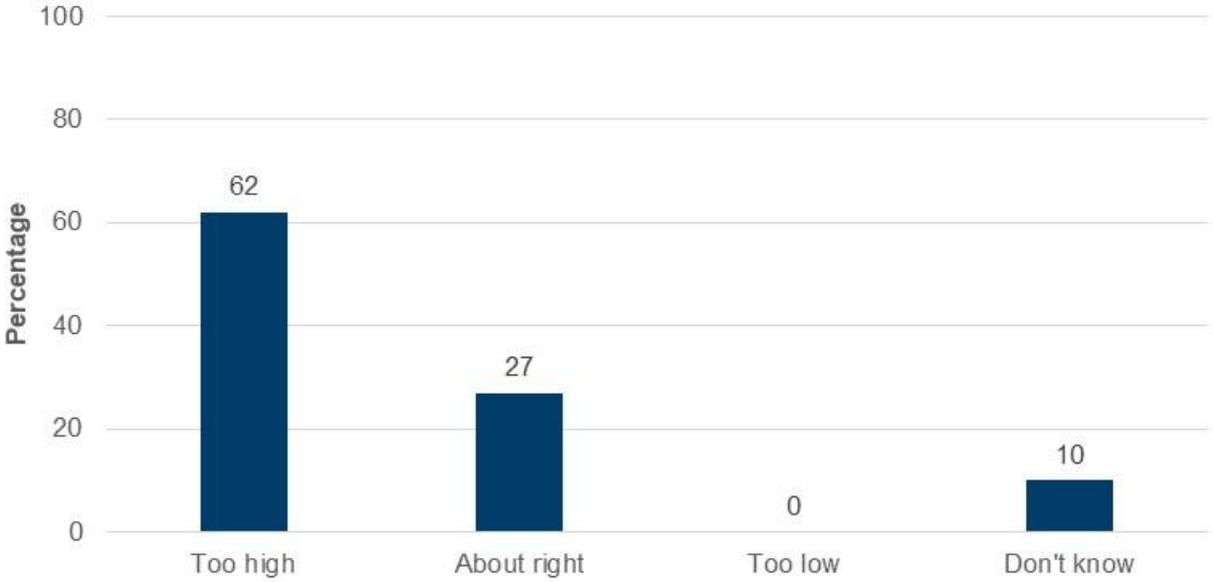
The majority of respondents reported that the amount of council tax they are expected to pay is too high. When provided with information about the services which are funded by council tax, a smaller proportion of respondents described their council tax bill as too high, with a greater proportion of respondents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

Those respondents 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 of respondents (62%) indicated that their council tax was 'too high'. One tenth of

respondents (10%) answered 'don't know' when asked about the amount of council tax they are expected to pay (Figure 3.10).

There was a significant decrease in the percentage of respondents who said they 'don't know' between 2022 (14%) and 2025 (10%) (Figure 3.11).

**Figure 3.10: Based on your income and outgoings, how would you describe the amount of council tax your household is expected to pay?**

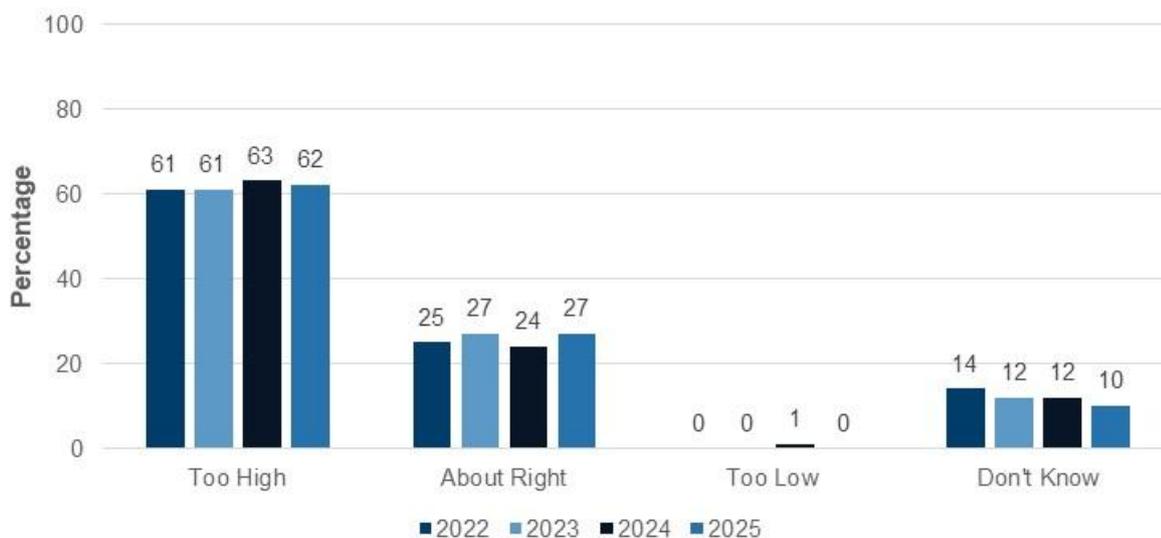


Base: 919 respondents

Description of figure 3.10: A bar graph showing that the majority of respondents reported that the amount of council tax they are expected to pay is 'too high'.

Source: Wales Omnibus Survey

**Figure 3.11: Based on your income and outgoings, how would you describe the amount of council tax your household is expected to pay? By year (2022 to 2025)**



Base: 2022 – 927 respondents; 2023 – 894 respondents; 2024 – 915 respondents and 2025 – 919 respondents

Description of figure 3.11: A bar graph showing that the majority of respondents who completed the survey between 2022 and 2025 reported that the amount of council tax they are expected to pay is 'too high'. There was a decrease in the percentage of respondents who said they 'don't know' between 2022 (14%) and 2025 (10%).

Source: Wales Omnibus Survey

There were significant differences by region, gender, age, social grade, working status, income, tenure, disability, household structure, council tax payment status and council tax band.

Respondents who were more likely to report that council tax was **'too high'** were:

- living in mid and west Wales (72%, compared with 55% in Cardiff and south east Wales)
- female (67%, compared with 57% of males)
- aged 35 to 54 years (68%) or 55 years and over (67%), compared with 48% of those aged 16 to 34 years
- social grade C2 (69%), C1 (68%) or DE (65%), compared with 45% in AB
- unemployed (71%), self-employed (66%), part-time employees (63%) or full-time employees (61%), compared with 38% of students

- earning between £20,000 and £29,999 (73%), between £15,000 and £19,999 (68%), between £30,000 and £49,999 (66%), less than £15,000 (65%) or between £50,000 and £74,999 (61%) per annum, compared with 38% earning more than £75,000
- private renters (71%, compared to 61% of property owners)
- those who pay council tax in full (66%, compared with 55% of those in receipt of a discount or reduction to their council tax)
- in council tax band D (72%) or C (68%), compared with 54% in bands E, F, G, H and I.

Respondents who were more likely to report that council tax was **'about right'** were:

- living in Cardiff & south east Wales (34%, compared with 22% in north Wales and 21% in mid and west Wales)
- male (32%, compared with 22% of females)
- aged 16 to 34 years (35%, compared with 25% of those aged 55 years and over and 22% of those aged 35 to 54 years)
- social grade AB (48%, compared with 26% in C1, 20% in DE and 17% in C2)
- earning more than £75,000 per annum (57%, compared with 29% earning between £50,000 and £74,999, 28% earning between £30,000 and £49,999, 22% earning less than £15,000, 18% earning between £20,000 and £29,999 and 16% earning between £15,000 and £19,999)
- non-disabled (29%, compared with 22% of those disabled)
- living in a household of two or more adults with dependents (34%, compared with 23% in households of two or more adults without dependents and 18% in households of one adult with dependents)
- in receipt of a discount or reduction to their council tax (34%, compared with 24% of those who pay council tax in full)
- in council tax bands E, F, G, H and I (40%, compared with 26% of those in band B, 26% in band C and 21% in band D).

Respondents who were more likely to report that they **'didn't know'** were:

- aged 16 to 34 years (16%, compared with 9% of those aged 35 to 54 years and 7% of those aged 55 years and over)

- social grade DE (15%) or C2 (14%), compared with 6% in C1 and 6% in AB
- students (25%, compared with 8% of retirees, 7% of full-time employees and 7% of those self-employed)
- earning between £15,000 and £19,999 (16%) or less than £15,000 (13%) per annum, compared with 6% earning between £30,000 and £49,999 and 3% earning more than £75,000
- social renters (16%, compared with 9% of property owners).

Those respondents who answered 'too high' were asked why they said this, and similar answers were grouped together. The most common response (28%) was that it is very expensive or too high. Around a tenth of respondents (12%) said that council tax had increased recently, a tenth of respondents (10%) said that they can't afford it or it is difficult to afford it and a tenth of respondents (10%) said that it is poor value for money (Table 3.4).

**Table 3.4: 'Too high' - Why do you say this?**

<b>Response</b>	<b>Percentage of respondents who answered 'too high'</b>
Very expensive / too high	28
Has increased [a lot] recently, always going up	12
Can't afford it / difficult to afford it [with money have coming in, other outgoings]	10
Poor value for money	10
Services are poor	9
One of our biggest bills, large part of our outgoings	6
On a low income / don't get paid enough/on benefits	6
Don't see any benefit / don't use or receive any services	6
We're pensioners	5
Services are being cut	5
Don't see much benefit from it / don't use or receive many services	5
<b>Non-response</b>	<b>Percentage of respondents who answered 'too high'</b>
Others	3
Don't know	1

Base: 573 respondents

Source: Wales Omnibus Survey

Amongst the 250 respondents who answered, 'about right', the most common explanation given for this answer was that it is a fair amount or seems reasonable (33%). Around a fifth

of respondents (17%) stated that the tax was ‘about right’ because they can afford it and 16% recognised its contribution to services (Table 3.5).

**Table 3.5: 'About right' - Why do you say this?**

Response	Percentage of respondents who answered 'about right'
It is fair / fair amount / seems reasonable	33
Can afford it	17
Pays for a lot of local services / fair given services we get / services need to be funded	16
Reflects our property / the area live in	5
Reflects income / based on income	5
Non-response	Percentage of respondents who answered 'about right'
Others	12
Don't know	3

Base: 250 respondents

Source: Wales Omnibus Survey

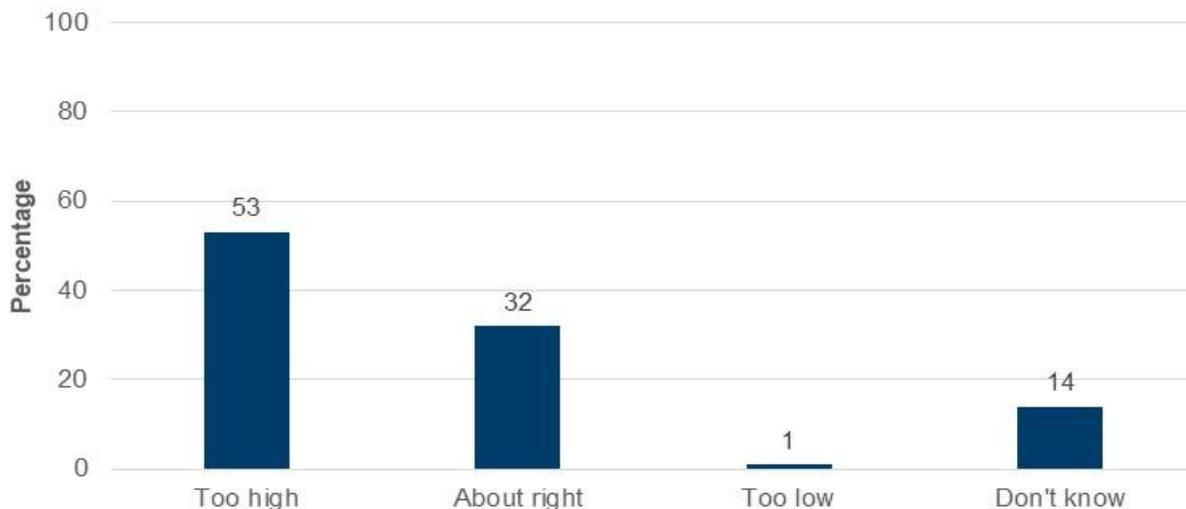
Survey respondents were then given the following information about how council tax is used in Wales:

“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.”

Respondents 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’ (53%, compared to 62% before the information was provided). A larger proportion of respondents indicated that the amount they are expected to pay was ‘about right’ (32%, compared to 27% before the information was provided). After the introduction of the information, 1% of respondents indicated that the amount they were asked to pay was ‘too low’ (Figure 3.12).

There was a significant decrease in the percentage of respondents who indicated that the amount they were asked to pay was ‘too low’ between 2024 (3%) and 2025 (1%) (Figure 3.13).

**Figure 3.12: Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay?**

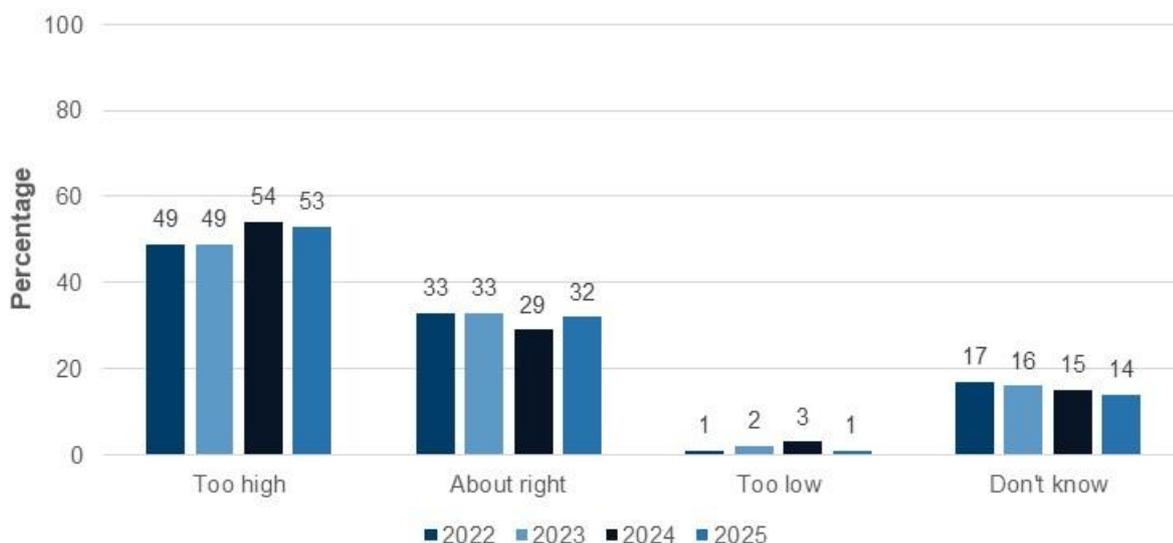


Base: 919 respondents

Description of figure 3.12: A bar graph showing that, after being given some information about how council tax is used in Wales, a smaller proportion of respondents indicated that the council tax they were asked to pay was 'too high' compared with the first time they were asked.

Source: Wales Omnibus Survey

**Figure 3.13: Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay? By year (2022 to 2025)**



Base: 2022 – 927 respondents; 2023 – 894 respondents; 2024 – 915 respondents and 2025 – 919 respondents

Description of figure 3.13: A bar graph showing that the majority of respondents who completed the survey between 2022 and 2025 reported that the amount of council tax they are expected to pay is 'too high'. There was a decrease in the percentage of respondents who indicated that the amount they were asked to pay was 'too low' between 2024 (3%) and 2025 (1%).

Source: Wales Omnibus Survey

There were significant differences by region, gender, age, social grade, working status, income, tenure, household structure, council tax payment status and council tax band.

Respondents who were more likely to report that council tax was **'too high'** following the introduction of information about the services funded by council tax were:

- living in mid and west Wales (63%, compared with 48% in Cardiff and south east Wales)
- female (56%, compared with 49% of males)
- aged 35 to 54 years (60%) or 55 years and over (58%), compared with 37% of those aged 16 to 34 years
- social grade C1 (57%), DE (57%) or C2 (56%), compared with 40% in AB
- self-employed (62%), retired (57%), full-time employees (52%) or part-time employees (49%), compared with 28% of students
- earning less than £15,000 (59%), between £30,000 and £49,999 (58%), between £20,000 and £29,999 (55%) or between £50,000 and £74,999 (54%) per annum, compared with 37% earning more than £75,000
- private renters (61%, compared with 46% of social renters)
- living in a household of two or more adults without dependents (60%, compared with 50% in households of one adult alone and 49% in households of two or more adults with dependents)
- those who pay council tax in full (56%, compared with 48% in receipt of a discount or reduction to their council tax)
- in council tax band D (61%, compared with 50% in bands E, F, G, H and I).

Respondents who were more likely to report that council tax was **'about right'** following the introduction of information about the services funded by council tax were:

- living in Cardiff and south east Wales (39%, compared with 28% in mid and west Wales and 27% in north Wales)
- male (37%, compared with 28% of females)
- aged 16 to 34 years (42%, compared with 30% of those aged 55 years and over and 27% of those aged 35 to 54 years)
- social grade AB (51%, compared with 31% in C1, 26% in C2 and 25% in DE)

- students (50%) or full-time employees (36%), compared with 20% of those self-employed
- earning more than £75,000 per annum (58%, compared with 33% earning between £50,000 and £74,999, 30% earning between £30,000 and £49,999, 30% earning between £20,000 and £29,999, 26% earning less than £15,000 and 22% earning between £15,000 and £19,999)
- living in a household of two or more adults with dependents (37%) or one adult alone (37%), compared with 27% in households of two or more adults without dependents
- those in receipt of a discount or reduction to their council tax (40%, compared with 29% of those who pay council tax in full)
- in council tax bands E, F, G, H and I (42%, compared with 28% in band D).

Respondents who were more likely to report that they **'didn't know'** following the introduction of information about the services funded by council tax were:

- living in north Wales (19%, compared with 12% in Cardiff and south east Wales and 9% in mid and west Wales)
- aged 16 to 34 years (20%, compared with 13% of those aged 35 to 54 years and 11% of those aged 55 years and over)
- social grade DE (18%) or C2 (18%), compared with 11% in C1 and 7% in AB
- part-time employees (21%, compared with 10% of full-time employees and 10% of retirees)
- earning between £15,000 and £19,999 per annum (25%, compared with 12% earning between £30,000 and £49,999, 12% earning between £50,000 and £74,999 and 4% earning more than £75,000)
- social renters (23%, compared with 11% of property owners and 10% of private renters)
- in council tax band B (14%, compared with 6% in bands E, F, G, H and I).

Tables 3.6 and 3.7 present the responses provided when respondents were asked why they had described their council tax as 'too high' and 'about right' following the introduction of information about the services funded by council tax.

Reasons given by those who stated that council tax is 'too high' related to both affordability as well as perceptions of services. Of the 488 respondents who stated that council tax is 'too high', around one fifth (22%) stated that council tax is very expensive/too high, a fifth (20%) stated that services are poor and around one tenth (9%) stated that council tax money is wasted (Table 3.6).

**Table 3.6: Responses after information - 'Too high' - Why do you say this?**

<b>Response</b>	<b>Percentage of respondents who answered 'too high'</b>
Very expensive / too high	22
Services are poor	20
Money is wasted / councillors pay too high / too many expenses	9
Has increased [a lot] recently, always going up	8
Don't see much benefit from it / don't use or receive many services	8
Can't afford it / difficult to afford it [with money have coming in, other outgoings]	6
Poor value for money	6
Don't see any benefit / don't use or receive any services	6
Services are being cut	6
<b>Non-response</b>	<b>Percentage of respondents who answered 'too high'</b>
Others	6
Don't know	2
Not answered	0

Base: 488 respondents

Source: Wales Omnibus Survey

Of the 298 respondents who stated that council tax was 'about right', a third (33%) reported that council tax pays for a lot of local services, is fair given the services we get or that services need to be funded and around one fifth (22%) reported that their council tax is fair, is a fair amount or seems reasonable (Table 3.7).

**Table 3.7: Responses after information - 'About right' - Why do you say this?**

<b>Response</b>	<b>Percentage of respondents who answered 'about right'</b>
Pays for a lot of local services / fair given the services we get/services need to be funded	33
It's fair / fair amount / seems reasonable	22
Services are good / area well maintained	6
Can afford it	5
<b>Non-response</b>	<b>Percentage of respondents who answered 'about right'</b>
Others	10
Don't know	6
Not answered	1

Base: 298 respondents

Source: Wales Omnibus Survey

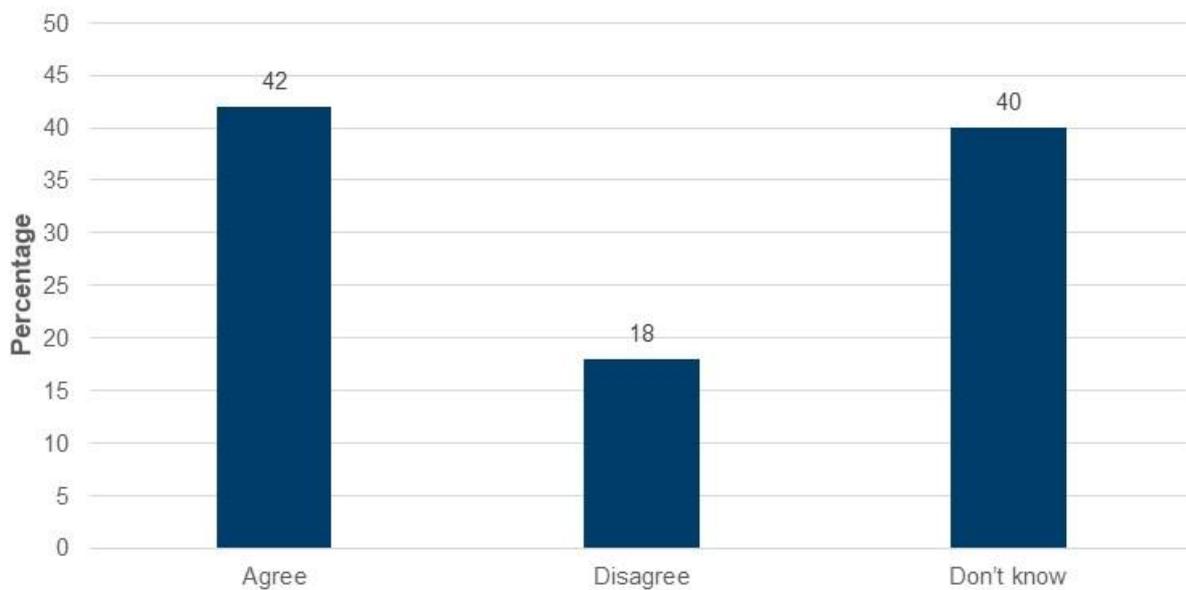
### 3.3. Attitudes to change

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.

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 (42%) of respondents agreed that council tax should be replaced, around one fifth (18%) disagreed and two fifths (40%) answered ‘don’t know’ to the question (Figure 3.14).

There was a significant increase in the percentage of respondents who disagreed that council tax should be replaced with a different system of local taxation between March 2024 (14%) and March 2025 (18%) (Figure 3.15).

**Figure 3.14: To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation?**



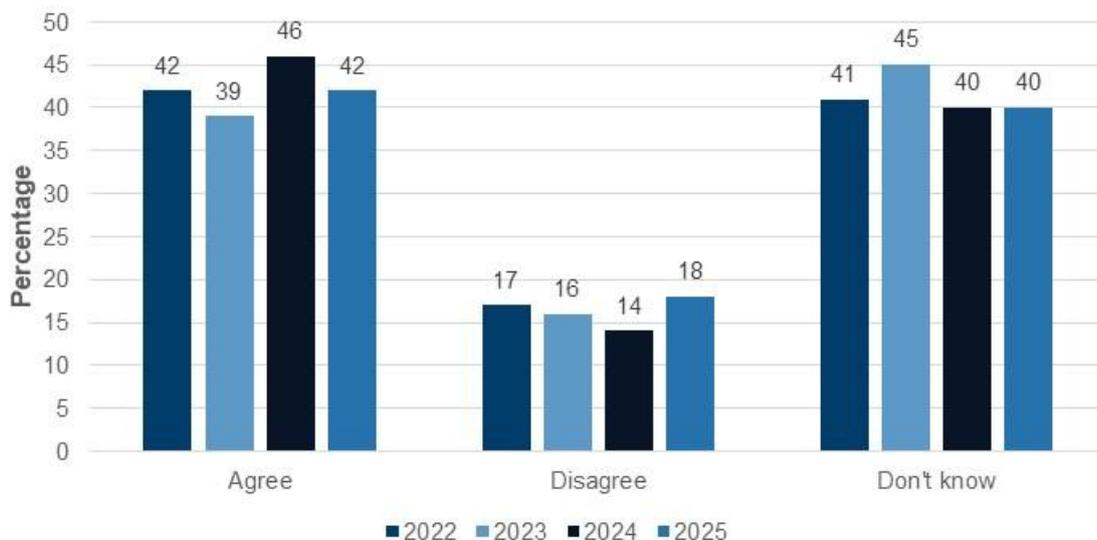
Base: 1,000 respondents

Description of figure 3.14: A bar graph showing that 2 in every 5 respondents agree that council tax should be replaced with a different system of local taxation to make it fairer.

Source: Wales Omnibus Survey

[Note]: ‘Agree’ combines the responses ‘Strongly Agree’ and ‘Agree.’ ‘Disagree’ combines the responses ‘Strongly Disagree’ and ‘Disagree.’

**Figure 3.15: To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation? By year (2022 to 2025)**



Base: 2022 – 1,000 respondents; 2023 – 1,000 respondents; 2024 – 1,000 respondents and 2025 – 1,000 respondents

Description of figure 3.15: A bar graph showing that the majority of respondents who completed the survey between 2022 and 2025 agree that council tax should be replaced with a different system of local taxation. There was an increase in the percentage of respondents who disagreed that council tax should be replaced with a different system of local taxation between 2024 (14%) and 2025 (18%).

Source: Wales Omnibus Survey

[Note]: 'Agree' combines the responses 'Strongly Agree' and 'Agree.' 'Disagree' combines the responses 'Strongly Disagree' and 'Disagree.'

There were significant differences by region, gender, age, social grade, working status, income, tenure, household structure and council tax payment status.

Respondents who were more likely to **'agree'** that council tax should be replaced were:

- living in mid and west Wales (51%, compared with 39% in the Valleys and 36% in west south Wales)
- social grade AB (48%) or C2 (46%), compared with 37% in DE
- self-employed (59%, compared with 45% of full-time employees, 40% of retirees, 39% of part-time employees and 32% of students)
- earning between £30,000 and £49,999 per annum (50%, compared with 40% earning between £50,000 and £74,999 and 38% earning between £20,000 and £29,999)

- living in a household of two or more adults without dependents (47%) or one adult alone (45%), compared with 36% in households of two or more adults with dependents
- in receipt of a discount of reduction to their council tax (45%) or pay council tax in full (44%), compared with 19% of those who do not pay council tax.

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

- living in Cardiff and south east Wales (23%, compared with 14% in north Wales)
- male (22%, compared to 14% of females)
- aged 16 to 34 years (24%, compared with 16% of those aged 35 to 54 years and 15% of those aged 55 years and over)
- social grade AB (30%, compared with 18% in C1, 14% in C2 and 12% in DE)
- students (29%, compared with 9% of part-time employees)
- earning more than £75,000 per annum (41%, compared with 17% earning between £20,000 and £29,999, 17% earning between £50,000 and £74,999, 15% earning between £30,000 and £49,999, 14% earning less than £15,000 and 13% earning between £15,000 and £19,999)
- property owners (20%, compared with 13% of social renters)
- living in a household of two or more adults with dependents (25%, compared with 16% in households of two or more adults without dependents, 15% in households of one adult alone and 14% in households of one adult with dependents)
- in receipt of a discount of reduction to their council tax (21%, compared with 9% of those who do not pay council tax).

Respondents who were more likely to say they '**don't know**' whether council tax should be replaced were:

- living in west south Wales (45%, compared with 33% in mid and west Wales)
- female (47%, compared with 32% of males)
- social grade DE (51%, compared with 41% in C1, 40% in C2 and 22% in AB)
- part-time employees (52%, compared with 33% of full-time employees and 27% of those self-employed)

- earning between £20,000 and £29,999 (44%), earning less than £15,000 (44%), earning between £50,000 and £74,999 (43%), earning between £15,000 and £19,999 (43%) or earning between £30,000 and £49,999 (35%) per annum, compared with 17% earning more than £75,000
- social renters (49%, compared with 38% of private renters and 37% of property owners)
- those who do not pay council tax (72%, compared with 39% of those who pay council tax in full and 34% of those in receipt of a discount or reduction to their council tax).

The 422 respondents who agreed that council tax should be replaced were asked to explain their views. Around a quarter of respondents (23%) stated that council tax should be replaced because the system is unfair and 15% of respondents stated that council tax should be replaced because it is flawed or outdated. A further 14% stated that it should be based on, or take into account, income or ability to pay (Table 3.8).

**Table 3.8: Agree - Why do you say this?**

Response	Percentage of respondents who 'agree'
It's unfair / to make it fairer	23
System is flawed / outdated / needs overhaul / review	15
It should be based on / take into account income / ability to pay	14
Need to reduce cost / be cheaper / too much at moment	12
Should be based on services used	9
Money needs to be used more appropriately / spent better / to get better services	6
Should not be based on property	5
Non-response	Percentage of respondents who 'agree'
Others	9
Don't know	3
Not answered	0

Base: 422 respondents

Source: Wales Omnibus Survey

The 179 respondents who 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 49% of these respondents, was that the current system is OK as it is and does not need fixing. Around one in ten respondents (9%) stated that the current system is fair. A further 8% of respondents said that there was no obvious replacement for council tax

or that a better system was available and another 8% of respondents reported that change would increase costs (Table 3.9).

**Table 3.9: 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	49
Current system is fair	9
No obvious replacement / not sure better system	8
Change would increase costs	8
Change would add complexity / be difficult to understand	6
Easy to understand / everyone understands it	5
Non-response	Percentage of respondents who 'disagree'
Others	6
Don't know	5
Not answered	1

Base: 179 respondents

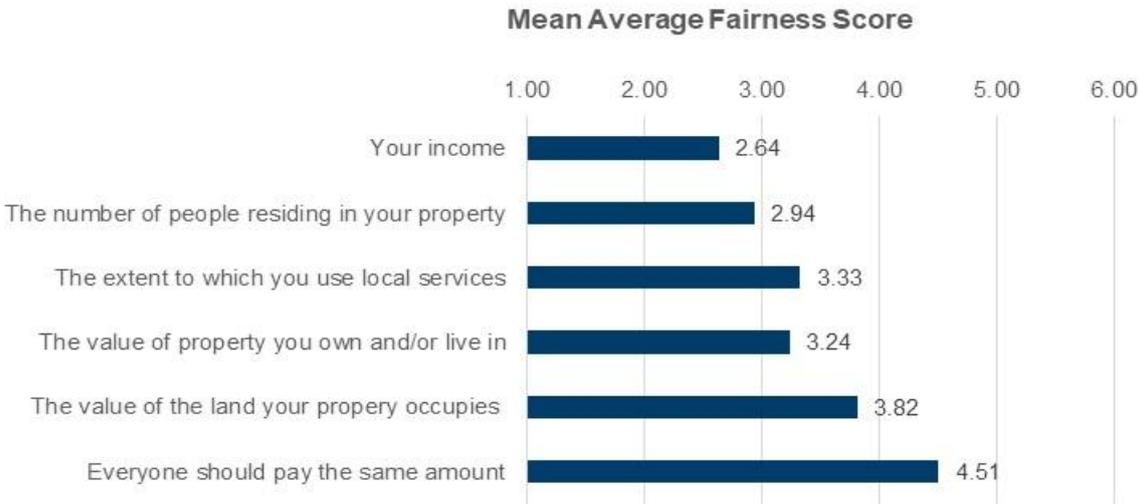
Source: Wales Omnibus Survey

Building on this question, all respondents were asked to consider 6 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 extent to which you use local services
- the number of people residing in your property.
- the value of the property you own and/or live in
- everyone should pay the same amount
- the value of the land your property occupies.

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 2.64. 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 4.51 (Figure 3.16).

**Figure 3.16: 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)**



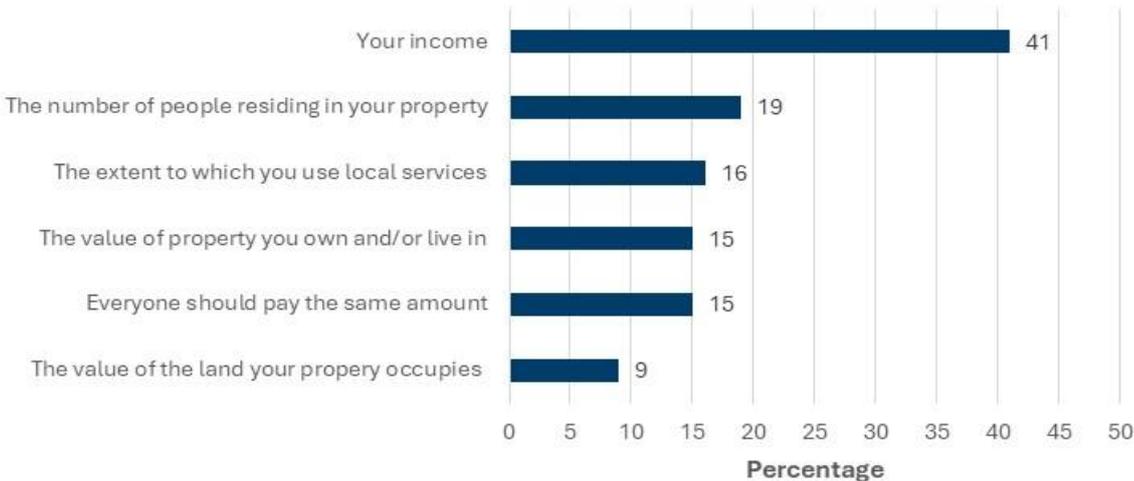
Base: 1,000 respondents

Description of figure 3.16: A bar chart showing responses when 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. A system of local taxation based on income was perceived as the fairest system, with a mean average fairness score of 2.64.

Source: Wales Omnibus Survey

As can be seen in Figure 3.17, around two out of every five respondents (41%) ranked ‘your income’ as the fairest measure of a new system of local taxation.

**Figure 3.17: Fairest measure of the amount of local tax you are expected to pay (Ranked 1)**



Base: 1,000 respondents

Description of figure 3.17: A bar chart showing that around 2 in every 5 respondents ranked income as the fairest measure of a new system of local taxation.

Source: Wales Omnibus Survey

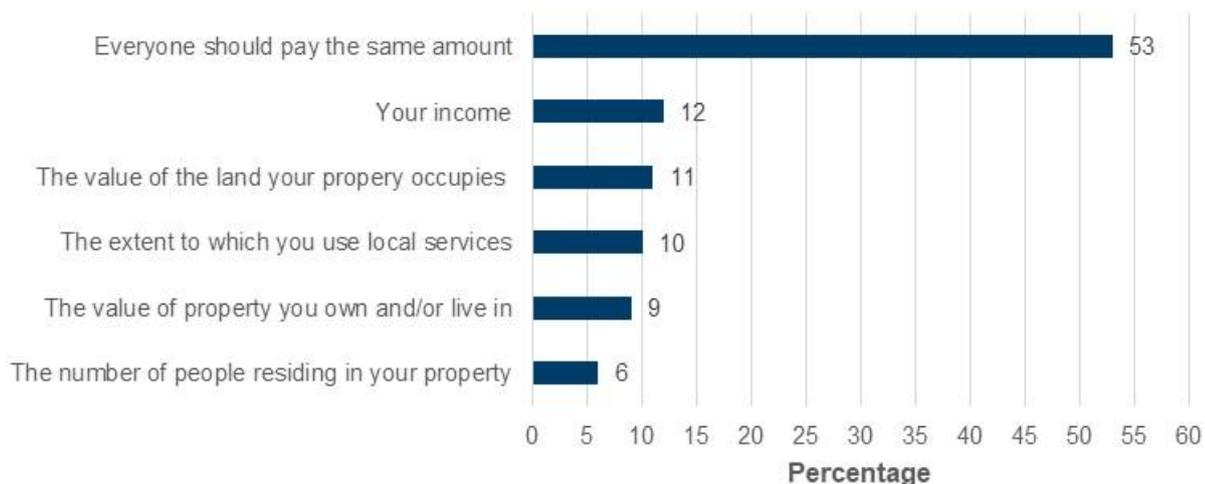
There were significant differences by region, age, social grade, income, tenure, disability, household structure and council tax payment status.

Respondents who were more likely to rank income as the fairest measure of the amount of local tax you are expected to pay were:

- living in the Valleys (45%), west south Wales (45%) or mid and west Wales (45%), compared with 33% in north Wales
- aged 16 to 34 years (46%, compared with 37% of those aged 55 years and over)
- social grade DE (48%, compared with 39% in C1, 39% in AB and 36% in C2)
- earning less than £15,000 per annum (55%, compared with 42% earning more than £75,000, 41% earning between £30,000 and £49,999, 39% earning between £20,000 and £29,999 and 29% earning between £50,000 and £74,999)
- private renters (54%, compared with 37% of property owners)
- disabled (46%, compared with 39% of non-disabled)
- living in a household of one adult with dependents (54%, compared with 39% in households of two or more adults without dependents and 37% in households of two or more adults with dependents)
- those who do not pay council tax (53%, compared with 40% of those who pay council tax in full).

Around half of respondents (53%) ranked a system where everyone pays the same amount as the least fair measure of a new system of local taxation (Figure 3.18).

**Figure 3.18: Least fair measure of the amount of local tax you are expected to pay (Ranked 6)**



Base: 1,000 respondents

Description of figure 3.18: A bar chart showing that around half of respondents ranked a system where everyone pays the same amount as the least fair.

Source: Wales Omnibus Survey

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.

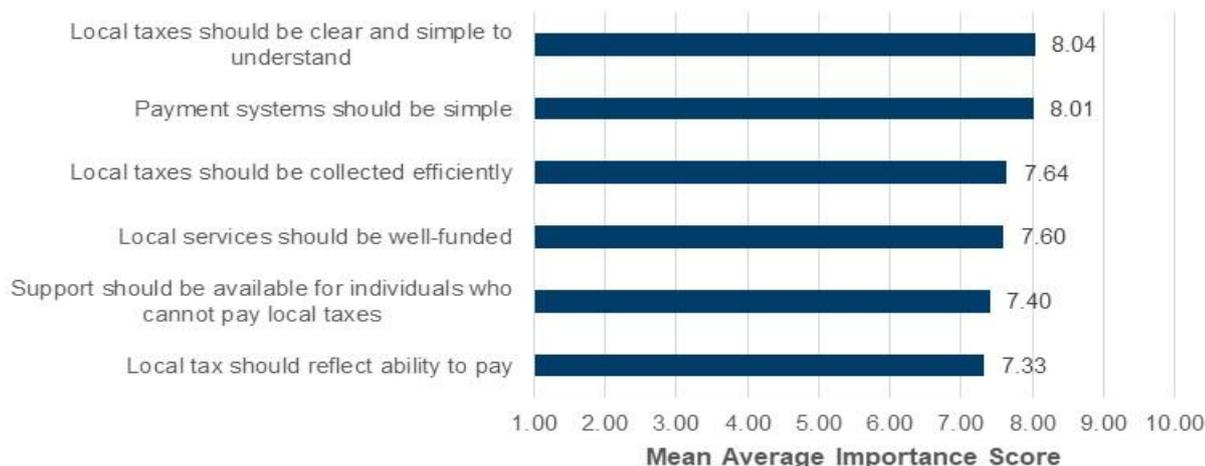
Building on what would be the fairest measure of a new system of local taxation, all respondents were asked for their views on what are the most important aims of local taxation. Respondents were given 6 aims to consider and rank on a scale of 1 to 10, where 1 was not at all important and 10 was absolutely 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.

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 8.04). The aim that local tax bills should reflect ability to pay had the lowest mean average importance score of 7.33, but only scored 0.71 lower, highlighting that there was little variation in the mean average importance scores across the 6 aims (Figure 3.19).

**Figure 3.19: How important are the following aims of local taxation? Mean average importance score (1=not at all important, 10=absolutely vital)**



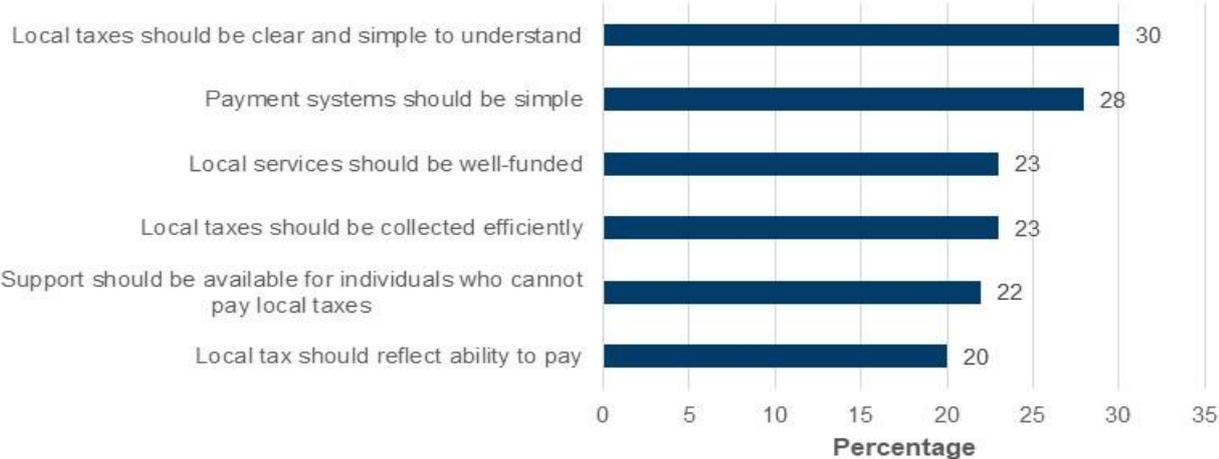
Base: 1,000 respondents

Description of figure 3.19: A bar chart showing that the most important aim of local taxation according to respondents was that local taxes should be clear and simple to understand.

Source: Wales Omnibus Survey

As can be seen in Figure 3.20, around a third of respondents (30%) ranked 'local taxes should be clear and simple to understand' as absolutely vital. The percentages reported for each of the aims, in terms of respondents who had ranked them as absolutely vital, were lower compared with previous March waves.

**Figure 3.20: How important are the following aims of local taxation? 'Absolutely vital'**



Base: 1,000 respondents

Description of figure 3.20: A bar chart showing that around a third of respondents ranked the statement 'local taxes should be clear and simple to understand' as absolutely vital.

Source: Wales Omnibus Survey

### 3.4. Accessing information on council tax

The most common method for accessing information about council tax was a local council website, with most finding it easy to use. When asked how they would prefer to receive information, the top two responses were by post and by email. When asked what information they would like to receive, the top response was information on what council tax pays for.

In the final part of the survey, respondents were asked about accessing information on council tax. All respondents were asked how they have accessed information about their council tax within the last 3 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. Respondents were given 7 categories to choose from:

- local council website
- Welsh Government website
- telephoned local council
- sent letter to local council
- other website
- other
- none of the above.

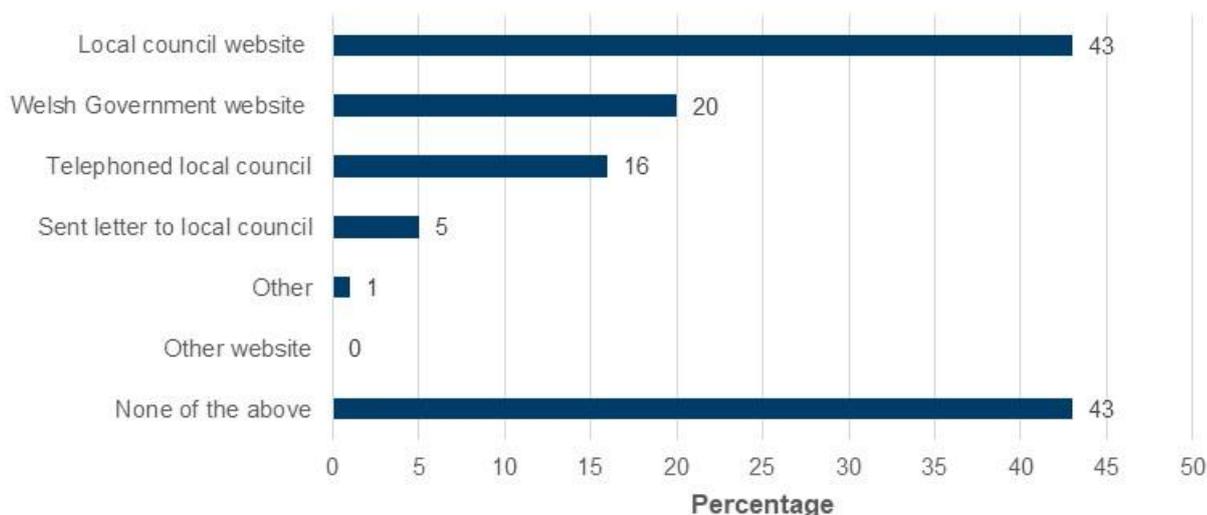
As seen in Figure 3.21, around 2 out of 5 respondents (43%) reported that they accessed information about their council tax on a local council website and 1 out of 5 respondents (20%) answered that they used the Welsh Government website. However, around 2 out of 5 respondents (43%) answered that they had used 'none of the above' <sup>[footnote 3]</sup>.

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#### Footnotes

[3] It is assumed that those who have selected 'none of the above' have done so as they have not accessed information about their council tax in the last 3 years.

**Figure 3.21: Within the last 3 years, have you used any of the following to access information about your council tax?**



Base: 1,000 respondents

Description of figure 3.21: A bar chart showing that around 2 out of every 5 respondents reported that they accessed information about their council tax on a local council website, and 1 out of every 5 respondents used the Welsh Government website to access information about council tax.

Source: Wales Omnibus Survey

There were significant differences by region, age, social grade, working status, income, tenure, household structure, council tax payment status and council tax band.

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

- from mid and west Wales (49%) or Cardiff and south east Wales (47%), compared with 32% in west south Wales
- aged 16 to 34 years or 35 to 54 years (both 47%, compared with 37% of respondents aged 55 years and over)
- social grade AB (52%) or C2 (49%), compared with 32% in DE
- self-employed (57%) or full-time employees (51%), compared with 39% of part-time employees, 31% of retirees and 25% of students
- earning more than £75,000 per annum (63%, compared with 45% earning between £50,000 and £74,999, 41% earning between £30,000 and £49,999, 40% earning between £20,000 and £29,000 and 33% earning less than £15,000)

- private renters (53%, compared with 42% of property owners and 36% of social renters)
- living in a household of two or more adults with dependents (52%) or one adult alone (45%), compared with 35% in households of two or more adults without dependents
- in receipt of a discount or reduction to their council tax (51%, compared with 41% of those who pay council tax in full and 21% of those who do not pay council tax)
- in council tax band A (59%) or band C (55%), compared with 43% in band D and 35% in band B.

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

- living in Cardiff and south east Wales (29%, compared with 18% both in mid and west Wales and west south Wales, 17% in north Wales and 16% in the Valleys)
- aged 16 to 34 years (36%, compared with 23% of those aged 35 to 54 years and 7% of those aged 55 years and over)
- social grade AB (28%, compared with 18% in C1 and 16% in DE)
- students (43%, compared with 23% of self-employees, 21% of part-time employees and 7% of retirees)
- earning more than £75,000 per annum (33%, compared with 22% earning between £30,000 and £49,999, 18% earning less than £15,000, 15% earning between £20,000 and £29,999 and 14% earning between £15,000 and £19,999)
- private renters (27%, compared with 19% of property owners)
- living in a household of one adult with dependents (32%) or two or more adults with dependents (28%), compared with 15% in households of two or more adults without dependents and 14% in households of one adult alone
- in council tax bands E, F, G, H and I (27%, compared with 17% in band B).

Respondents who were more likely to access information using **none of the above** were:

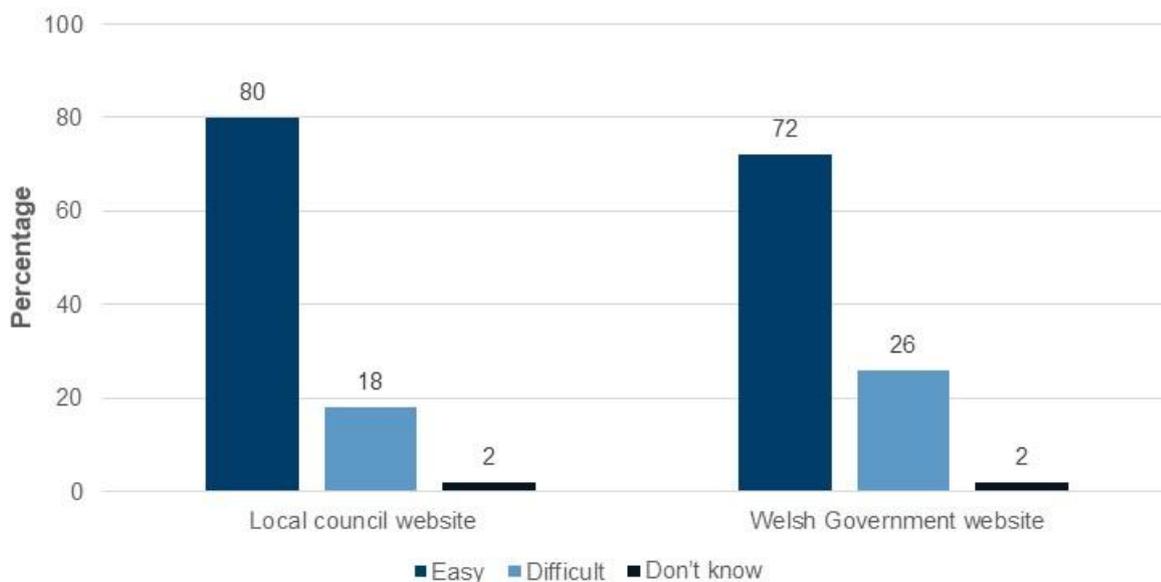
- living in west south Wales (52%), north Wales (46%) or mid and west Wales (46%), compared with 34% in Cardiff and south east Wales
- female (46%, compared with 40% of males)

- aged 55 years and over (56%, compared with 40% of those aged 35 to 54 years and 27% of those aged 16 to 34 years)
- social grade DE (51%, compared with 38% in C2 and 33% in AB)
- retired (61%, compared with 41% of part-time employees, 32% of full-time employees and 27% of those self-employed)
- earning between £20,000 and £29,999 (50%), less than £15,000 (49%), between £30,000 and £49,999 (42%), between £15,000 and £19,999 (42%) or between £50,000 and £74,999 (40%) per annum, compared with 24% earning more than £75,000
- property owners or social renters (both 46%, compared with 30% of private renters)
- living in a household of two or more adults without dependents (54%, compared with 43% in households of one adult alone, 34% in households of one adult with dependents and 31% in households of two or more adults with dependents)
- those who do not pay council tax (67%, compared with 46% of those who pay council tax in full and 31% of those in receipt of a discount or reduction to their council tax).

Respondents were asked to rate if it was easy or difficult access information about their council tax on the local council website, the Welsh Government website or the other website they used.

As shown in Figure 3.22, the majority of respondents found it easy to access information on their council tax. 4 out of 5 respondents found it easy to access information on the local council website (80%) and around three quarters said the same about the Welsh Government website (72%).

**Figure 3.22: How easy or difficult was it to access information about your council tax on the local council website/Welsh Government website/other website?**



Base: Local council website – 426 respondents; Welsh Government website – 202 respondents

Description of figure 3.22: A bar graph showing that the majority of respondents found it easy to access information on their council tax on the local council website and on the Welsh Government website.

Source: Wales Omnibus Survey

[Note]: Other website had a base size of only 3 respondents so was excluded from the analysis.

There were significant differences by social grade, working status, income, disability, household structure and council tax band.

Respondents who were more likely to report that they found it **easy to access information about their council tax on their local council website** were:

- social grade AB (86%, compared with 71% in DE)
- full-time employees (84%, compared with 67% of those self-employed)
- earning between £50,000 and £74,999 per annum (93%, compared with 79% earning between £20,000 and £29,999, 76% earning between £30,000 and £49,999, 73% earning less than £15,000 and 65% earning between £15,000 and £19,999)
- non-disabled (84%, compared with 71% disabled)
- in council tax band B (95%, compared with 78% in band C).

Respondents who were more likely to report that they found it **difficult to access information about their council tax on their local council website** were:

- social grade DE (26%, compared with 13% in AB)
- unemployed (37%) or self-employed (30%), compared with 14% of full-time employees
- earning between £15,000 and £19,999 (32%) or between £30,000 and £49,999 (22%) per annum, compared with 9% earning more than £75,000 and 6% earning between £50,000 and £74,999
- disabled (28%, compared with 14% non-disabled).

Respondents who were more likely to report that they found it **easy to access information about their council tax on the Welsh Government website** were:

- social grade AB (87%, compared with 69% in C1, 65% in C2 and 63% in DE)
- full-time employees (79%, compared with 56% of students and 39% of retirees)
- earning more than £75,000 per annum (94%, compared with 70% earning between £30,000 and £49,999, 59% earning between £15,000 and £19,999 and 56% earning less than £15,000)
- living in a household of two or more adults with dependents (78%), one adult with dependents (77%) or two or more adults without dependents (76%), compared with 48% in households of one adult alone
- in council tax band B (90%, compared with 62% in band D).

Respondents who were more likely to report that they found it **difficult to access information about their council tax on the Welsh Government website** were:

- social grade C2 (35%), DE (32%) or C1 (29%), compared with 11% in AB
- retired (54%, compared with 20% of full-time employees and 17% of part-time employees)
- earning between £15,000 and £19,999 per annum (41%, compared with 6% earning more than £75,000)
- living in a household of one adult alone (47%, compared with 19% in households of two or more adults with dependents).

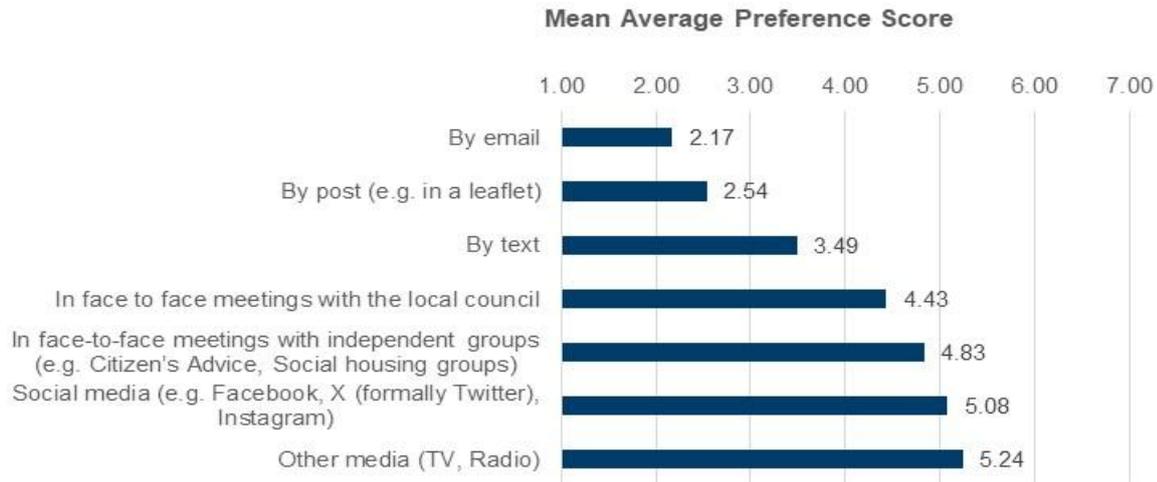
Additional questions were added in the March 2025 wave on preferences for receiving information. Respondents were asked via which methods they would prefer to receive general council tax information. This could include information about council tax discounts,

support, exemptions and how council tax is spent. Respondents were asked to rank each option on a scale of 1 to 7, where 1 was most preferred and 7 was least preferred. The methods they were asked to consider and rank were:

- by post (e.g. in a leaflet)
- by email
- by text
- in face to face meetings with the local council
- in face-to-face meetings with independent groups (e.g. Citizen’s Advice, Social housing groups)
- social media (e.g. Facebook, X (formally Twitter), Instagram)
- other media (TV, Radio).

A mean average was calculated based on the rankings given to each method, providing an overall mean average preference score. Based on this mean average, by email was the most preferred method with a mean average preference score of 2.17 and other media (TV, Radio) was the least preferred method with a mean average preference score of 5.24 (Figure 3.23).

**Figure 3.23: How would you prefer to receive general council tax information? Mean average preference score (1=most preferred, 7=least preferred)**



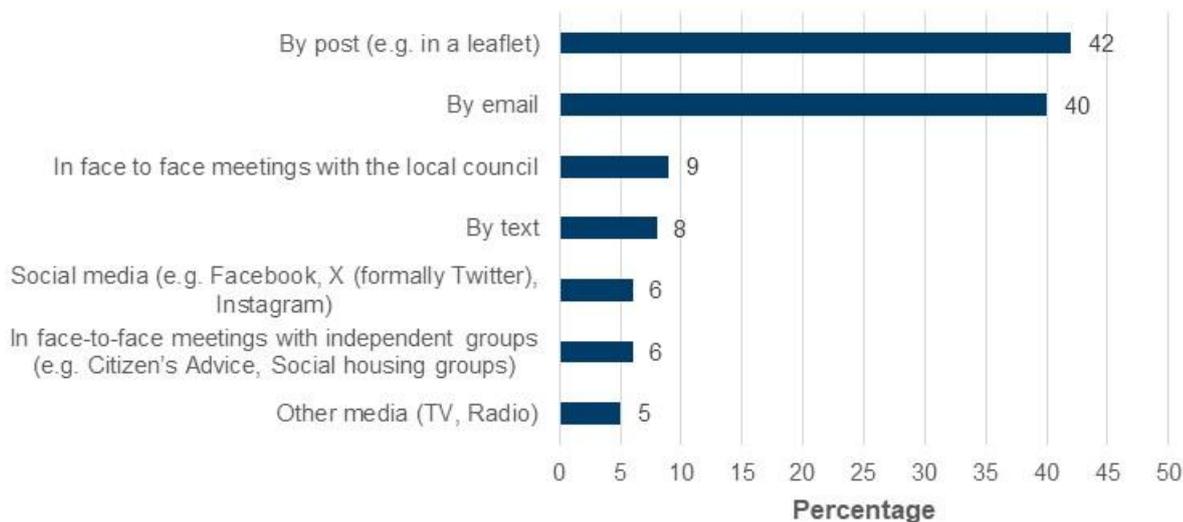
Base: 1,000 respondents

Description of figure 3.23: A bar chart showing responses when participants were asked to consider via which methods they would prefer to receive general council tax information and rank them on a scale of 1 to 7, with 1 being the most preferred and 7 being the least preferred. By email, with a mean average preference score of 2.17, was the most preferred method.

Source: Wales Omnibus Survey

As shown in Figure 3.24, around 2 out of 5 respondents (42%) ranked by post (e.g. in a leaflet) as the most preferred method of receiving information about council tax. This was followed closely by 40% who ranked by email as the most preferred method.

**Figure 3.24: How would you prefer to receive general council tax information? (Ranked 1)**



Base: 1,000 respondents

Description of figure 3.24: A bar chart showing that around 2 out of 5 respondents ranked by post as the most preferred method of receiving information about council tax, followed by a similar proportion who ranked by email as the most preferred method.

Source: Wales Omnibus Survey

There were significant differences by region, age, social grade, working status, income, tenure, disability, household structure and council tax payment status.

Respondents who were more likely to rank **by post (e.g. in a leaflet)** as the most preferred method of receiving information about council tax were:

- aged 55 years and over (53%, compared with 38% of those aged 35 to 54 years and 28% of those aged 16 to 34 years)
- social grade DE (53%, compared with 40% in C1, 35% in C2 and 34% in AB)
- retired (55%, compared with 43% of part-time employees, 36% of those self-employed, 30% of full-time employees, 28% of students and 28% of those unemployed)
- earning less than £15,000 per annum (52%, compared with 40% earning between £30,000 and £49,999, 37% earning between £50,000 and £74,999 and 28% earning more than £75,000)

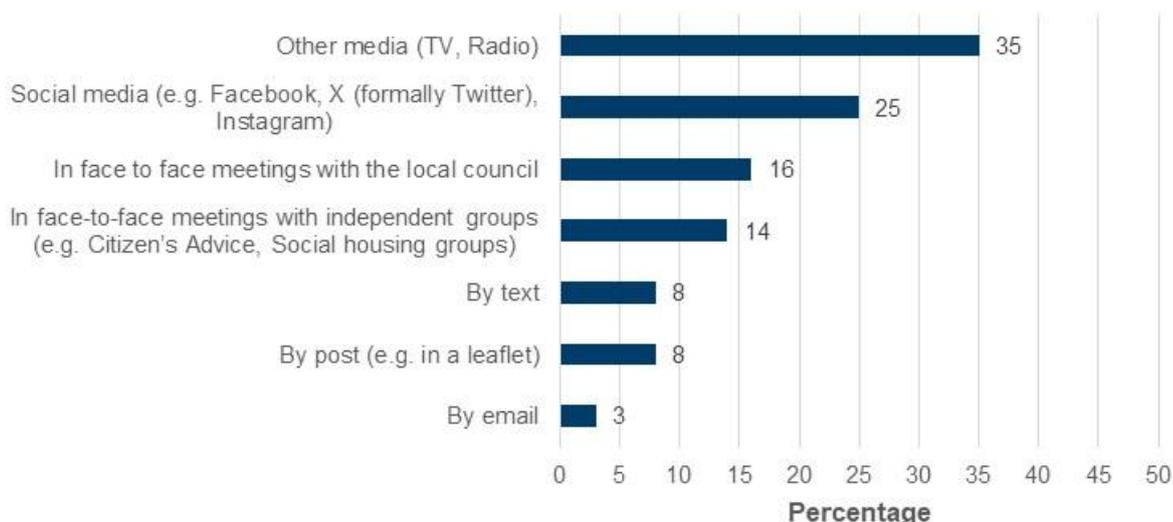
- property owners (44%) or social renters (43%), compared with 32% of private renters)
- disabled (49%, compared with 38% of those non-disabled)
- living in a household of two or more adults without dependents (48%) or one adult alone (47%), compared with 31% in households of two or more adults with dependents
- those who do not pay council tax (52%, compared with 38% of those in receipt of a discount or reduction to their council tax).

Respondents who were more likely to rank **by email** as the most preferred method of receiving information about council tax were:

- living in Cardiff and south east Wales (43%), west south Wales (43%), north Wales (41%) or mid and west Wales (41%), compared with 30% in the Valleys
- aged 35 to 54 years (44%, compared with 36% of those aged 55 years and over)
- social grade C2 (49%), C1 (43%) or AB (42%), compared with 30% in DE
- self-employed (54%, compared with 37% of retirees and 22% of those unemployed)
- earning more than £75,000 (48%), between £15,000 and £19,999 (46%) or between £50,000 and £74,999 (43%) per annum, compared with 31% earning less than £15,000
- private renters (45%, compared with 34% of social renters)
- living in a household of two or more adults with dependents (45%, compared with 34% in households of one adult alone).

Around 2 out of 3 respondents (35%) ranked 'other media (TV, Radio)' as the least preferred method of receiving information about council tax. This was closely followed by 25% who ranked 'social media (e.g. Facebook, X (formally Twitter), Instagram)' as the least preferred method (Figure 3.25).

**Figure 3.25: How would you prefer to receive general council tax information? (Ranked 7)**



Base: 1,000 respondents

Description of figure 3.25: A bar chart showing that around 2 out of 3 respondents ranked other media as the least preferred method of receiving information about council tax.

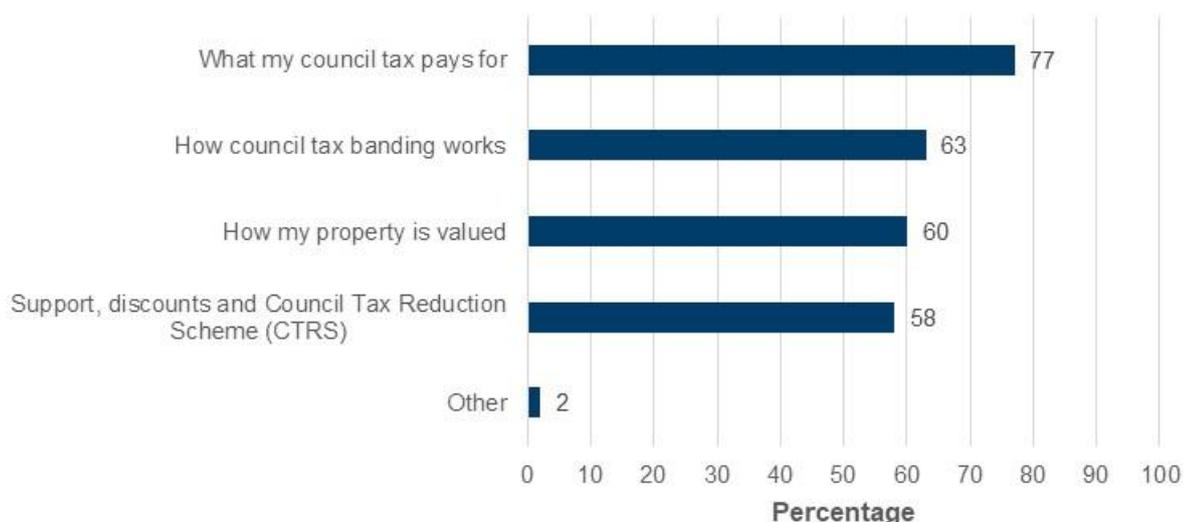
Source: Wales Omnibus Survey

Respondents were then asked about the type of information on council tax they would like to receive. Respondents were given 5 categories to choose from:

- what my council tax pays for
- how my property is valued
- how does council tax banding work
- support, discounts and Council Tax Reduction Scheme (CTRS)
- other.

As shown in Figure 3.26, around 3 out of 4 respondents (77%) indicated that they would like to receive information on what their council tax pays for. This was closely followed by 63% who would like to receive information on how council tax banding works, 60% who would likely to receive information on how their property is valued and 58% who would like to receive information on support, discounts and Council Tax Reduction Scheme (CTRS).

**Figure 3.26: What information on council tax would you like to receive?**



Base: 1,000 respondents

Description of figure 3.26: A bar chart showing that around 3 out of 4 respondents indicated that they would like to receive information on what their council tax pays for.

Source: Wales Omnibus Survey

There were significant differences by gender, age, social grade, working status, income, tenure, disability, household structure, council tax payment status and council tax band.

Respondents who were more likely to want to receive information on **what their council tax pays for** were:

- female (80%, compared with 74% of males)
- social grade C2 (82%, compared with 72% of those in DE)
- earning between £50,000 and £74,999 or more than £75,000 per annum (both 82%, compared with 69% of those earning less than £15,000)
- property owners (80%, compared with 69% of social renters)
- living in a household of two or more adults without dependents (81%) or two or more adults with dependents (79%), compared with 67% in households of one adult alone
- those who pay council tax in full (81%, compared with 71% of those in receipt of a discount or reduction to their council tax and 66% who do not pay council tax).

Respondents who were more likely to want to receive information on **how council tax banding works** were:

- aged 55 years and over (68%) or aged 35 to 54 years (65%), compared with those aged 16 to 34 years (52%)

- social grade C1 (68%, compared with 60% in DE and 59% in C2)
- retired (66%, compared with 49% of students)
- earning between £50,000 and £74,999 per annum (71%, compared with 54% earning less than £15,000 and 53% earning between £15,000 and £19,999)
- property owners (67%, compared with 54% of social renters)
- living in a household of two or more adults without dependents (69%, compared with 57% in households of one adult alone and 53% in households of one adult with dependents)
- those who pay council tax in full (67%, compared with 57% of those in receipt of a discount or reduction to their council tax and 51% of those who do not pay council tax).

Respondents who were more likely to want to receive information on **how their property is valued** were:

- social grade AB (67%) or C1 (63%), compared with 54% in DE
- retired (68%, compared with 59% of full-time employees)
- earning more than £75,000 (72%), between £30,000 and £49,999 (68%), between £50,000 and £74,999 (62%) or between £20,000 and £29,999 (61%) per annum, compared with 47% earning less than £15,000 and 42% earning between £15,000 and £19,999
- property owners (68%, compared with 49% of private renters and 45% of social renters)
- living in a household of two or more adults without dependents (70%, compared with 59% in households of two or more adults with dependents, 54% in households of one adult alone and 45% in households of one adult with dependents)
- those who pay council tax in full (65%, compared with 57% of those in receipt of a discount or reduction to their council tax and 34% of those who do not pay council tax)
- in council tax bands E, F, G, H and I (67%) or band D (66%), compared with 53% in band C.

Respondents who were more likely to want to receive information on **support, discounts and Council Tax Reduction Scheme (CTRS)** were:

- aged 55 years and over (62%, compared with 53% of those aged 16 to 34 years)
- social grade C1 (61%, compared with 51% in AB)

- self-employed (66%) or retired (63%), compared with 51% of full-time employees
- earning less than £15,000 (71%) or between £15,000 and £19,999 (68%) per annum, compared with 52% earning between £20,000 and £29,999, 52% earning between £50,000 and £74,999 and 48% earning more than £75,000
- private renters (67%, compared with 55% of property owners)
- disabled (69%, compared with 53% of those non-disabled)
- living in a household of one adult alone (68%, compared with 56% in households of two or more adults without dependents and 51% in households of two or more adults with dependents)
- those in receipt of a discount or reduction to their council tax (69%, compared with 52% of those who pay council tax in full).

## 4. Findings: September 2025 wave

In 2025 only, a September wave was included to test for any seasonality in respondent's answers, as the March waves tend to align with the time of year at which council tax payers may have received a council tax bill. This section only reports a selection of findings compared with the March waves in 2025 and previous years.

### 4.1. Responsibility for paying council tax

The majority of respondents in the September wave reported that their household paid council tax. The most common council tax band reported by respondents was Band D. Around a quarter of respondents indicated that they received one or more discounts, exemptions, or reductions, with the most common discount being the single person discount. Monthly instalments was the most common way households pay their council tax.

Around 9 out of 10 respondents (88%) reported that they, or someone in their household, paid council tax. Of this figure, around half of all respondents (45%) reported having sole responsibility for council tax and a further 44% reported that they had joint responsibility for council tax. Around a tenth of respondents (11%) reported that they had no responsibility as someone else in the household paid council tax.

Of the 116 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 (77%) (Table 4.1). This was an 8% increase in September compared with March waves [footnote 4] (69%).

**Table 4.1: Which of the following best describes why your household does not pay council tax?**

Response	Percentage of respondents
I am on a low income and receive full Council Tax Reduction	77
All members of the household are students	10
All members of the household are under 18	6
All members of the household are care leavers under the age of 25	2
Non-response	Percentage of respondents
Other	6
Don't know	3

Base: 116 respondents

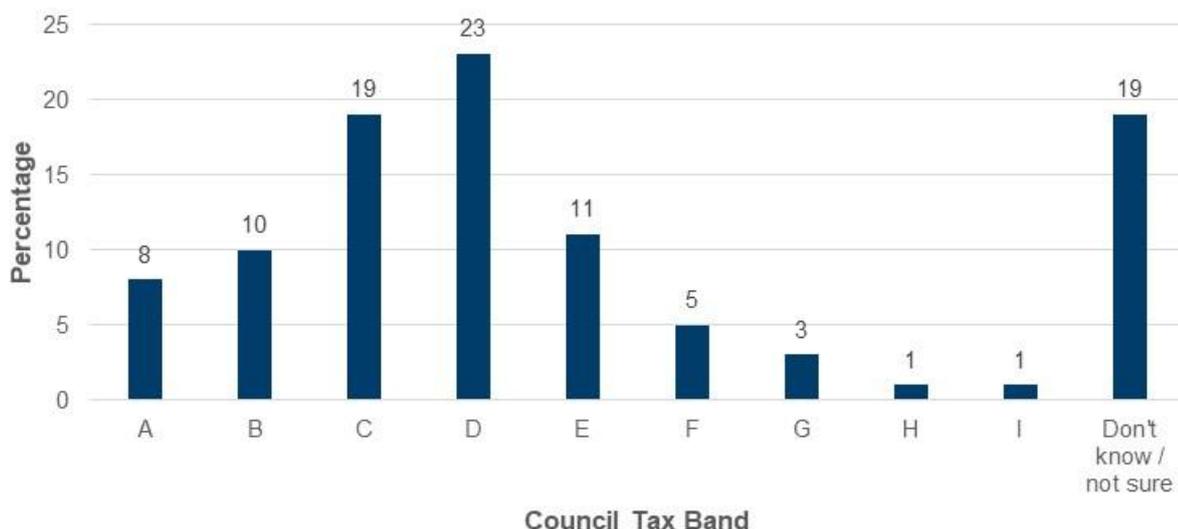
Source: Wales Omnibus Survey

#### Footnotes

[4] This refers to the total for the following waves: March 2022, March 2023, March 2024 and March 2025.

Respondents who indicated that they paid council tax were asked further questions about the level of tax they paid. Consistent with the March 2025 wave, the most common council tax band reported by respondents was Band D (23%), followed by Band C (19%) [footnote 5]. Nearly one fifth of respondents (19%) reported that they were not sure what council tax band they were in (Figure 4.1).

**Figure 4.1: What is your council tax band?**



Base: 884 respondents

Description of figure 4.1: A bar graph showing the distribution of council tax bands among respondents who pay council tax. Band A is the lowest band applied to properties and Band I is the highest band. The most common band reported by respondents was Band D at 23%, followed by Band C at 19%.

Source: Wales Omnibus Survey

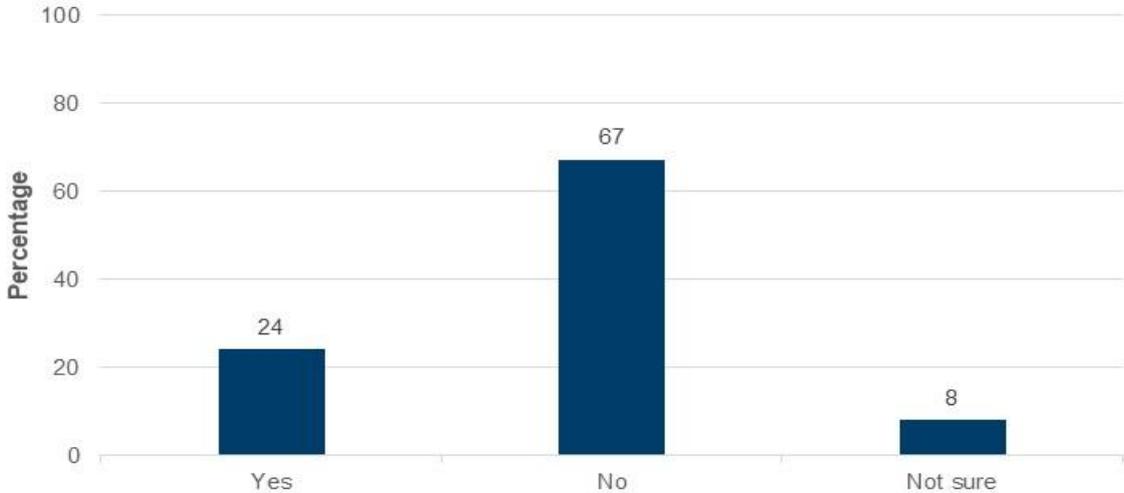
Respondents were also asked whether they received any discounts, exemptions, or reductions to their council tax bill. Around 2 out of every 3 respondents (67%) indicated that they did not, suggesting that they pay a full, unaltered bill based on their property banding. A small proportion (8%) of respondents were not sure whether they received any discounts, exemptions, or reductions. Around a quarter of respondents (24%) indicated that they did receive one or more discounts, exemptions, or reductions (Figure 4.2).

**Footnotes**

[5] [Council tax dwellings by authority and band \(StatsWales\)](#). StatsWales data suggest that, in the 2025-26 financial year, Band C is the most common band (21.8%), followed by Band B (20.7%). 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 17% of respondents were not sure of their council tax band, the possibility of incorrect answers cannot be ruled out.

There was a 5% decrease in the percentage of respondents who indicated they did receive one or more discounts, exemptions, or reductions compared with March waves (Figure 4.3).

**Figure 4.2: Do you receive any council tax discounts, exemptions or reductions?**

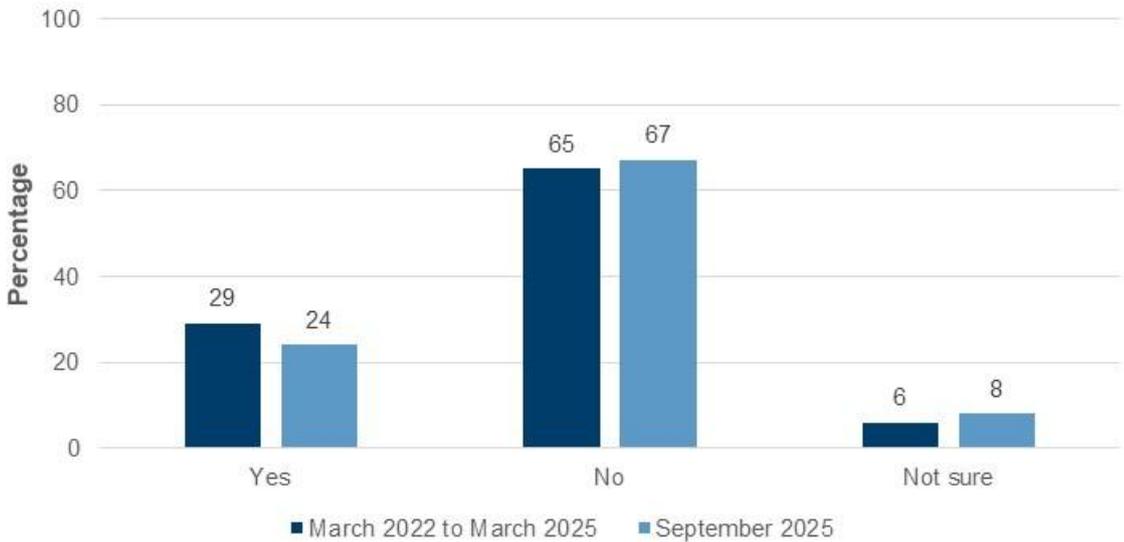


Base: 884 respondents

Description of figure 4.2: A bar graph showing the majority of respondents did not receive any council tax discounts, exemptions or reductions and therefore paid a full unaltered bill based on their property banding.

Source: Wales Omnibus Survey

**Figure 4.3: Do you receive any council tax discounts, exemptions or reductions? By March 2022 to March 2025 total compared with September 2025**



Base: March 2022 to March 2025 – 3,656 respondents; September 2025 - 884 respondents

Description of figure 4.3: A bar graph showing the majority of respondents, both who completed the survey between March 2022 and March 2025 and in September 2025, did not receive any council tax discounts, exemptions or reductions and therefore paid a full unaltered bill based on their property banding. There was a decrease in the percentage of respondents who indicated they did receive any discounts, exemptions or reductions in September 2025 (24%) compared with between March 2022 and March 2025 (29%).

Source: Wales Omnibus Survey

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. Consistent with March waves, the most common discount identified was single person discount (55%) (Table 4.2).

**Table 4.2: Which discounts, exemptions or reductions do you receive?**

<b>Response</b>	<b>Percentage of respondents</b>
Single Person Discount	55
Council Tax Benefit / Reduction	12
Disability / PIP Discount	9
Student discount	3
Low-income reduction	3
On Universal Credit	3
On housing benefit	2
On benefits (unspecified)	2
Tax reduction (unspecified)	1
<b>Non-response</b>	<b>Percentage of respondents</b>
Others	9
Don't know / not sure	3
Not answered	0

Base: 216 respondents

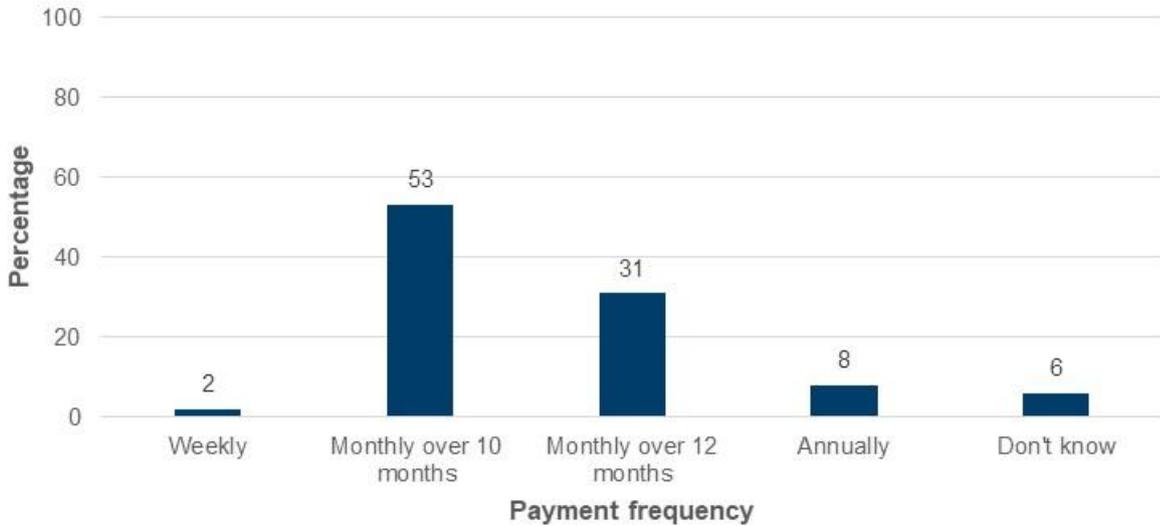
Source: Wales Omnibus Survey

[Note]: Not all of the answers provided by respondents relate to an existing discount, exemption or reduction.

Council tax can be paid weekly, monthly over 10 or 12 months, or in an annual lump sum. Around half of respondents (53%) indicated that they pay their council tax over 10 monthly instalments, with around a third (31%) paying in 12 monthly instalments. It was much less common for respondents to pay weekly or annually (2% and 8%, respectively). A small proportion of respondents (6%) did not know how they paid their council tax (Figure 4.4).

The percentage of respondents who indicated that they pay their council tax monthly over 10 monthly instalments and who pay annually were both the same as in March 2025. In both waves, in 2025, it is the lowest percentage recorded for the former payment method and the highest percentage recorded for the latter payment method since the beginning of the survey (Figure 4.5).

**Figure 4.4: How does your household pay council tax?**

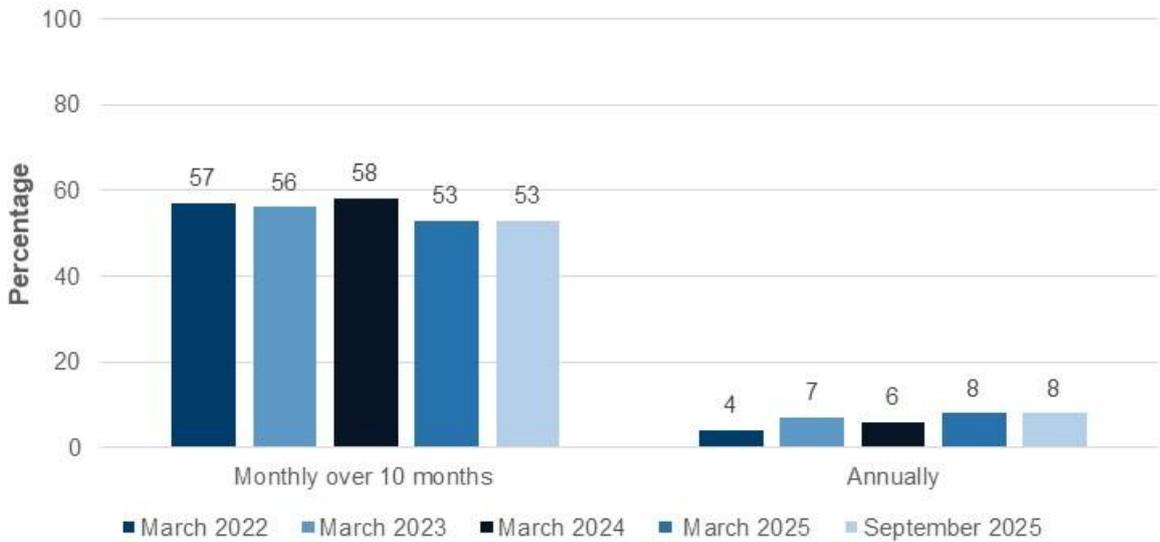


Base: 884 respondents

Description of figure 4.4: A bar graph showing that around half of respondents pay their council tax over 10 monthly instalments and just under a third pay in 12 monthly instalments.

Source: Wales Omnibus Survey

**Figure 4.5: How does your household pay council tax? Monthly over ten months and annually by wave (between March 2022 and September 2025)**



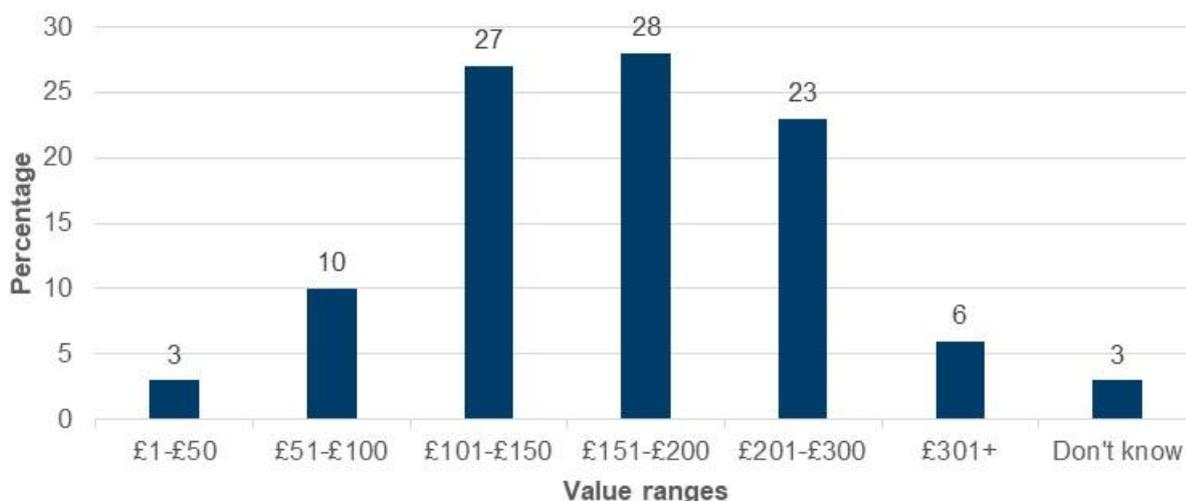
Base: March 2022 – 927 respondents; March 2023 – 894 respondents; March 2024 – 915 respondents; March 2025 - 919 respondents; September 2025 – 884 respondents

Description of figure 4.5: A bar graph showing that in both waves in 2025, in March 2025 and in September 2025, it is the lowest percentage of respondents who indicated that they pay their council tax monthly over 10 monthly instalments (both 53%) and the highest percentage of respondents who indicated that their pay their council tax annually (both 8%) since the beginning of the survey

Source: Wales Omnibus Survey

In addition to asking about the frequency of payments, respondents were asked how much they paid. Of the 18 respondents who paid weekly, 6 paid between £1 and £30, 6 paid between £31 and £50 and 4 paid more than £50 (the remaining respondents answered 'don't know'). For those who paid monthly, the most common value range was between £151 and £200 per month (28%) (Figure 4.6) <sup>[footnote 6]</sup>. Of the 71 respondents who paid an annual lump sum, 4 paid £100 or less, 8 paid between £101 and £1,000, twenty-six paid between £1,001 and £2,000, 14 paid between £2,001 and £3,000 and 7 paid more than £3,000 (the remaining respondents answered 'don't know').

**Figure 4.6: How much council tax does your household pay per month?**



Base: 747 respondents

Description of figure 4.6: A bar graph showing the amount of council tax paid by respondents. For those respondents who paid their council tax in monthly instalments, the most common value range was between £151 and £200 per month.

Source: Wales Omnibus Survey

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

**Footnotes**

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

## 4.2. Knowledge of and attitudes to the current council tax system

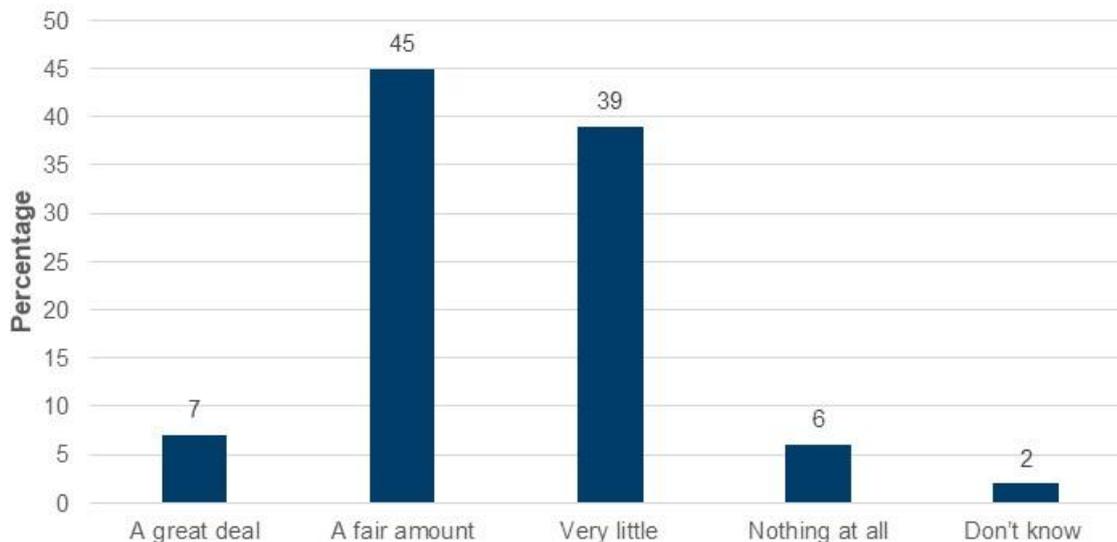
Respondents to the survey were evenly split between those who knew a fair amount about council tax and those who knew very little about it. When asked to name services funded by council tax, the most common services named were recycling and waste collection, police and roads or road maintenance.

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

All respondents were asked how much they know about council tax. Responses were evenly split between those who reported knowing a fair amount (45%) and very little (39%). A small proportion of respondents reported knowing a great deal about council tax (7%) or nothing at all (6%) (Figure 4.7).

There was a 4% decrease in the percentage of respondents who reported that they knew very little about council tax in September 2025 compared with March waves. This was replaced by small increases in the percentages of respondents reporting that they knew a great deal (+1%) or a fair amount (+1%), but there was also a small increase in the percentage who knew nothing at all (+1%) (Figure 4.8).

**Figure 4.7: How much would you say you know about council tax?**

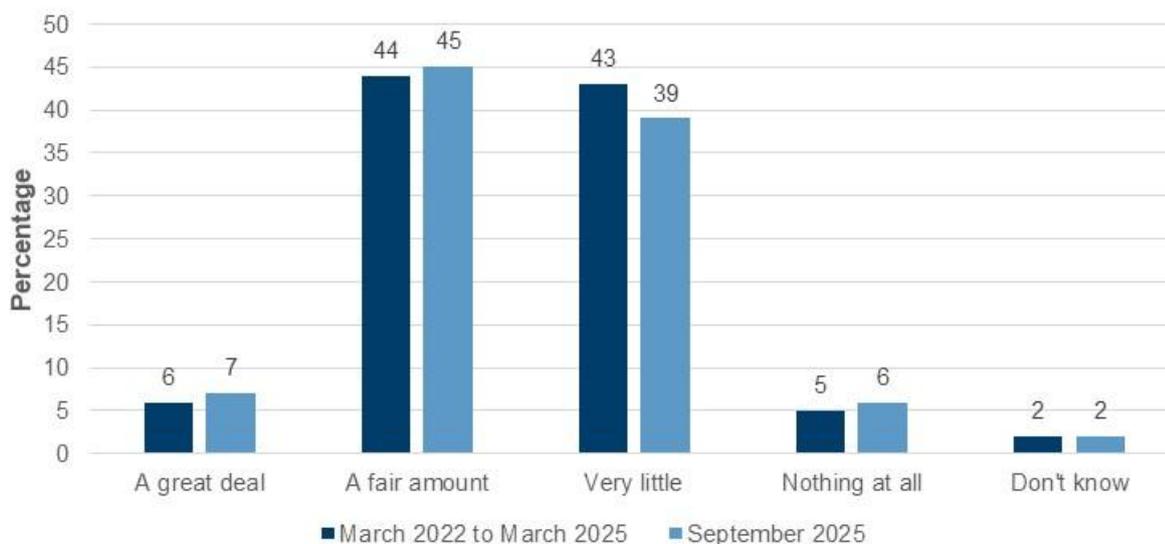


Base: 1,000 respondents

Description of figure 4.7: A bar graph showing that around two fifths of respondents knew very little about council tax and a similar proportion indicated that they knew a fair amount.

Source: Wales Omnibus Survey

**Figure 4.8: How much would you say you know about council tax? By March 2022 to March 2025 total compared with September 2025**



Base: March 2022 to March 2025 – 4,000 respondents; September 2025 - 1,000 respondents

Description of figure 4.8: A bar graph showing that, both between March 2022 and March 2025 and in September 2025, around two fifths of respondents knew very little about council tax and a similar proportion indicated that they knew a fair amount. There was a decrease in the percentage of respondents who reported that they knew very little about council tax in September 2025 (39%) compared with between March 2022 and March 2025 (43%).

Source: Wales Omnibus Survey

There were significant differences in respondents' knowledge of council tax by region, gender, age, social grade, working status, income, tenure, disability status, household structure, council tax payment status and council tax band.

Respondents who were more likely to report that they knew **a great deal** or **a fair amount** about council tax were the same in September as in March 2025, in terms of gender, age, income, tenure, disability and council tax payment status, but differed by the following:

- living in north Wales (58%, compared with 43% in the Valleys)
- social grade C1 (63%, compared with 50% in C2 and 39% in DE)
- retired (66%) or full-time employees (58%), compared with 45% of part-time employees, 31% of those unemployed and 29% of students
- living in a household of one adult alone (58%) or two or more adults with dependents (56%), compared with 39% in households of one adult with dependents.

Respondents who were more likely to report that they knew **very little** or **nothing at all** about council tax were the same in September as in March 2025, in terms of gender, age,

social grade, working status, disability status, household structure and council tax payment status, but differed by the following:

- living in the Valleys (57%, compared with all 45% for west south Wales, 44% for Cardiff and south east Wales, 44% for mid and west Wales and 40% for north Wales)
- earning between £15,000 and £19,999 (55%), earning between £20,000 and £29,999 (54%), earning less than £15,000 (52%) or earning between £30,000 and £49,999 (47%) per annum, compared with 36% earning between £50,000 and £74,999 and 29% earning more than £75,000
- social renters (59%) or private renters (52%), compared with 39% of property owners
- in council tax band C (44%, compared with 33% in bands E, F, G, H and I).

In order to measure levels of understanding of what council tax is used for, all respondents were asked to name 3 services which are funded by council tax. In the September wave, the most commonly named service was bin or refuse collection (48%), followed by policing (40%) and roads or road maintenance (28%) (Table 4.3). These have remained the 3 most commonly named services, as per the previous March waves (Figure 4.9).

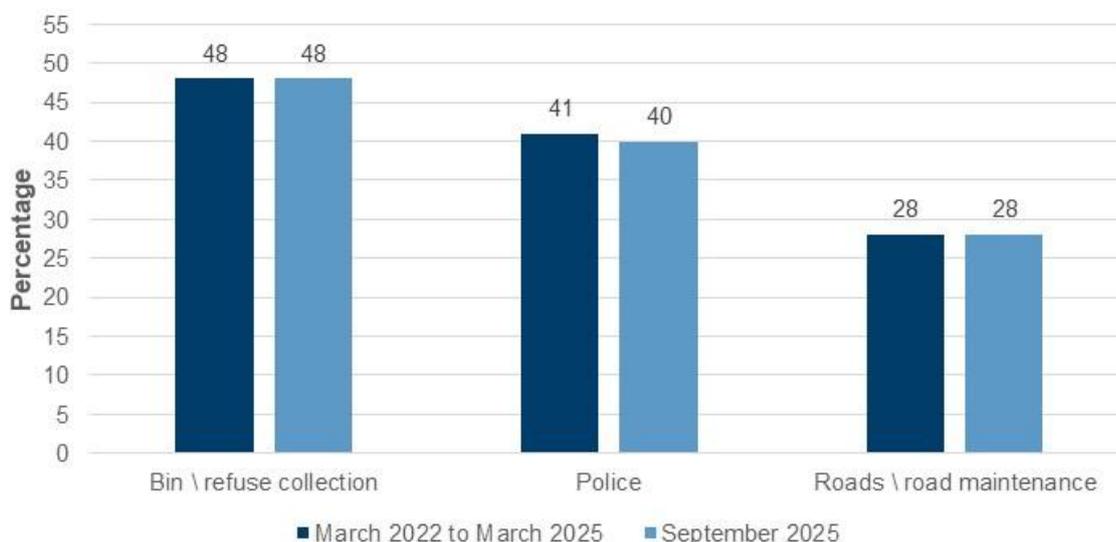
**Table 4.3: Can you name 3 services which are funded by council tax?**

Response	Percentage of respondents
Bin / refuse collection	48
Police	40
Roads / road maintenance	28
Education / schools	17
Waste / waste collection / waste management	11
Street lighting / lighting	10
Fire / fire services	10
Social care / social services	9
Council / councillors / government	8
Libraries	8
Recycling	7
Street cleaning	6
Council services	5
Health / health services / NHS	5
Non-response	Percentage of respondents
Others	3
Don't know	8
Not answered	5

Base: 1,000 respondents

Source: Wales Omnibus Survey

**Figure 4.9: Can you name 3 services which are funded by council tax? Top three responses by March 2022 to March 2025 total compared with September 2025**



Base: March 2022 to March 2025 – 4,000 respondents; September 2025 – 1,000 respondents

Description of figure 4.9: A bar graph showing that, both between March 2022 and March 2025 and in September 2025, the 3 most commonly named services were bin or refuse collection, police and roads or road maintenance.

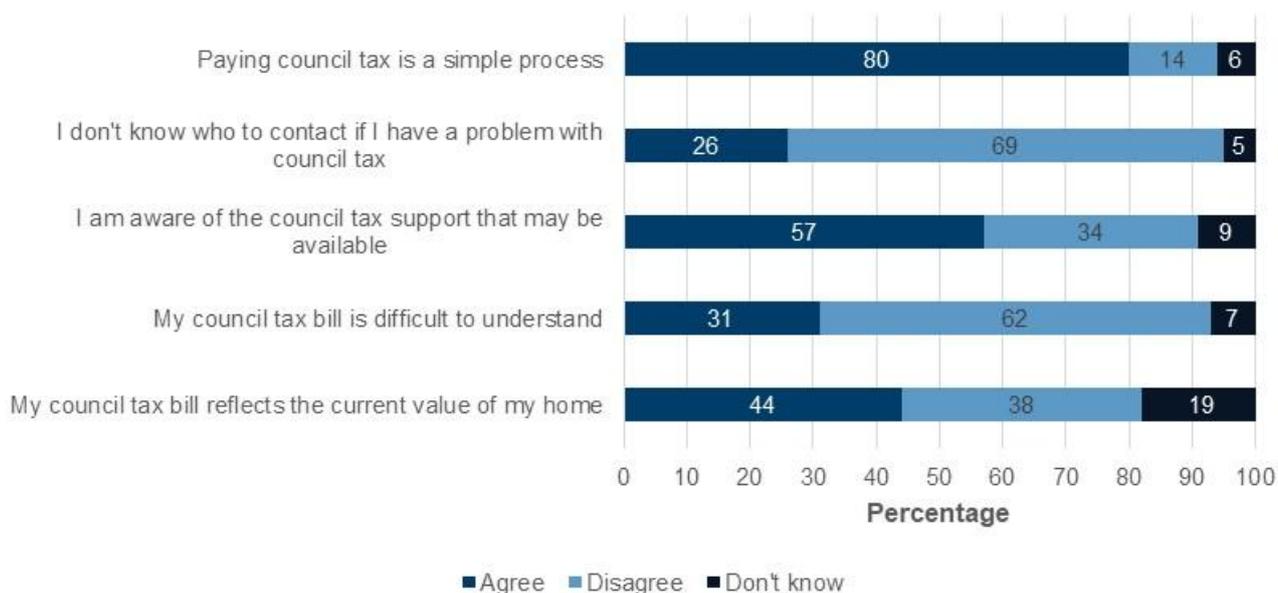
Source: Wales Omnibus Survey

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.

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 4.10: Statements about the current council tax system**



Base: 884 respondents

Description of figure 4.10: A bar chart showing that the majority of respondents agreed that paying council tax is 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.

Source: Wales Omnibus Survey

[Note]: 'Agree' combines the responses 'Strongly Agree' and 'Agree.' 'Disagree' combines the responses 'Strongly Disagree' and 'Disagree.'

As shown in Figure 4.10, 4 out of 5 respondents (80%) agreed that **paying council tax is a simple process**. There were significant differences by age, social grade, working status, income, tenure, disability and council tax band.

Respondents who were more likely to agree that paying council tax is a simple process were the same in September as in March 2025, in terms of age, working status and tenure, but differed by the following:

- social grade C1 (84%) or AB (83%), compared with 74% in DE
- earning more than £75,000 per annum (92%, compared with 79% earning between £30,000 and £49,999, 79% earning between £20,000 and £29,999, 76% earning less than £15,000 and 75% earning between £15,000 and £19,999)
- disabled (83%, compared with 73% of those non-disabled)
- in council tax bands E, F, G, H and I (88%, compared with 78% in band B).

Around two thirds of respondents (69%) disagreed with the statement that they **do not know who to contact if they have a problem with council tax**. There were significant differences by gender, age, social grade, working status, income and tenure.

Respondents who were more likely to disagree that they do not know who to contact if they have a problem with council tax were the same in September as in March 2025, in terms of gender, age and working status, but differed by the following:

- social grade C1 (76%) or AB (75%), compared with 64% in C2 and 61% in DE
- earning more than £75,000 (77%) or between £30,000 and £49,999 (70%) per annum, compared with 57% earning between £15,000 and £19,999
- property owners (75%, compared with 62% of private renters and 57% of social renters).

Around 3 out of 5 respondents (57%) agreed that they **are aware of the council tax support that may be available**. There were significant differences by age, social grade, working status, 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 the same in September as in March 2025, in terms of age, household structure and council tax payment status, but differed by the following:

- social grade C1 (62%, compared with 52% in DE)

- part-time employees (64%, compared with 41% of students and 40% of those unemployed).

Around one third of respondents (62%) disagreed that their **council tax bill is difficult to understand**. There were significant differences by region, age, social grade, working status, income, tenure, household structure and council tax band.

Respondents who were more likely to disagree that their council tax band is difficult to understand were the same in September as in March 2025, in terms of social grade and working status, but differed by the following:

- living in mid and west Wales (70%, compared with 57% in west south Wales)
- aged 55 years and over (71%, compared with 62% of those aged 35 to 54 years and 47% of those aged 16 to 34 years)
- earning more than £75,000 per annum (78%, compared with 62% earning between £30,000 and £49,999, 58% earning between £15,000 and £19,999, 56% earning between £20,000 and £29,999 and 53% earning less than £15,000)
- property owners (69%, compared with 59% of private renters and 42% of social renters)
- living in a household of two or more adults without dependents (66%), one adult alone (64%) or two or more adults with dependents (61%), compared with 43% in households of one adult with dependents
- in council tax band D (73%, compared with 60% in band B).

In relation to the statement about whether their **council tax bill reflects the current value of their home**, around 2 out of 5 respondents (44%) agreed and around 2 out of 5 respondents (38%) disagreed. This was a 3% decrease in the percentage of respondents who agreed compared with March 2022 to March 2025. There were significant differences by region, social grade, working status, income, tenure and council tax band.

Respondents who were more likely to agree that their council tax bill reflects the current value of their home were the same in September as in March 2025, in terms of income and tenure, but differed by the following:

- living in west south Wales (48%) or Cardiff and south east Wales (46%), compared with 35% in mid and west Wales
- social grade AB (52%, compared with 39% in DE and 37% in C2)

- self-employed (48%), full-time employees (46%) or retired (45%), compared with 26% of students
- in council tax band A (57%, compared with 41% in band D and 37% in band B).

Respondents who were more likely to disagree that their council tax bill reflects the current value of their home were <sup>[footnote 7]</sup>:

- living in mid and west Wales (45%, compared with 33% living in Cardiff and south east Wales)
- earning between £50,000 and £74,999 (42%), between £30,000 and £49,999 (42%) or between £20,000 and £29,999 (37%) per annum, compared with 24% earning more than £75,000
- in council tax band B (49%, compared with 29% in band A).

It is worth noting that around 1 out of 5 respondents (19%) 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 one 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.

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

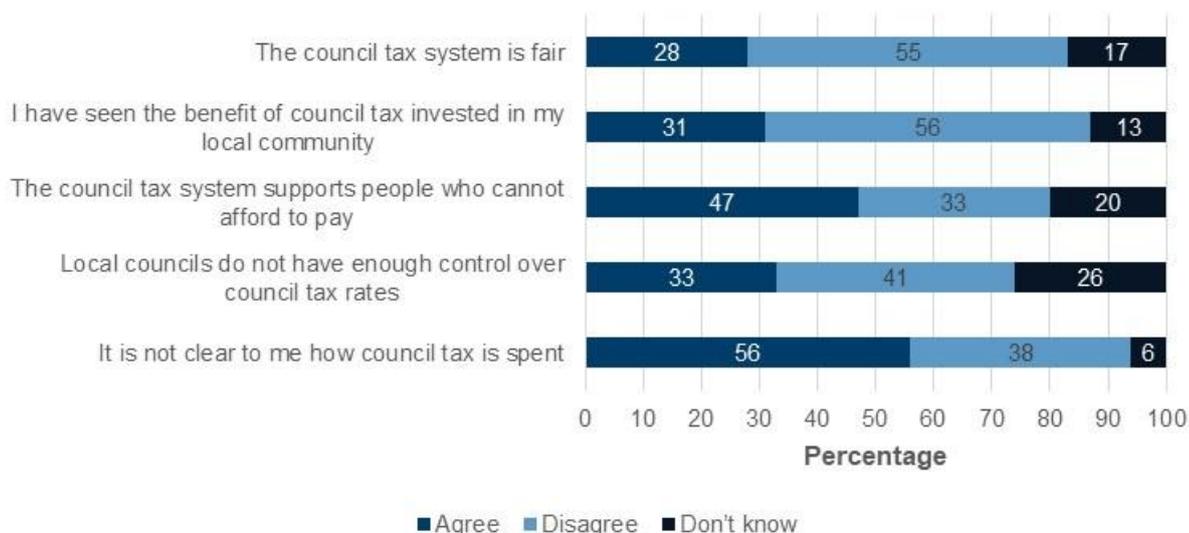
- the council tax system is fair
- I have seen the benefit of council tax invested in my local community
- the council tax system supports people who cannot afford to pay
- local councils do not have enough control over council tax rates
- it is not clear to me how council tax is spent.

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**Footnotes**

[7] None of the sub-groups were the same in September as in March 2025.

**Figure 4.11: Statements about the current council tax system**



Base: 1,000 respondents

Description of figure 4.11: A bar chart showing 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 one 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.

Source: Wales Omnibus Survey

[Note]: 'Agree' combines the responses 'Strongly Agree' and 'Agree.' 'Disagree' combines the responses 'Strongly Disagree' and 'Disagree.'

As shown in Figure 4.11, more than half of respondents (55%) disagreed with the statement that **the council tax system is fair**. However, this was a 3% decrease compared with March 2022 to March 2025 (58%). There were significant differences by gender, age, working status, income and council tax payment status.

Respondents who were more likely to disagree that the council tax system is fair were the same in September as in March 2025, in terms of gender, age and council tax payment status, but differed by the following:

- self-employed (64%, compared with 40% of those unemployed)
- earning between £20,000 and £29,999 or between £30,000 and £49,999 per annum (both 62%, compared with 47% earning less than £15,000, 45% earning between £15,000 and £19,999 and 43% earning more than £75,000).

More than half of respondents (56%) also disagreed that they had **seen the benefit of council tax invested in their local community**. However, this was a 6% decrease

compared with March 2022 to March 2025 (62%). There were significant differences by region, gender, age, social grade, working status, income, tenure and council tax payment status.

Respondents who were more likely to disagree that they had seen the benefit of council tax invested in their local community were the same in September as in March 2025, in terms of gender, but differed by the following:

- living in mid and west Wales (61%, compared with 51% in Cardiff and south east Wales)
- aged 55 years and over (61%) or 35 to 54 years (59%), compared with 47% of those aged 16 to 34 years
- social grade C2 (67%, compared with 55% in C1, 54% in AB and 52% in DE)
- self-employed (68%, compared with 48% of students and 30% of those unemployed)
- earning between £20,000 and £29,999 or between £30,000 and £49,999 per annum (both 62%, compared with 47% earning between £15,000 and £19,999 and 44% earning more than £75,000)
- property owners (61%, compared with 50% of private renters and 49% of social renters)
- those who pay council tax in full (59%, compared with 45% of those who do not pay council tax).

In relation to the statement about whether **the council tax system supports people who cannot afford to pay**, around half of respondents (47%) agreed and a third of respondents (33%) disagreed. There were significant differences by region, age, working status, income 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 the same in September as in March 2025, in terms of age but differed by the following:

- self-employed (59%, compared with 41% of part-time employees)
- earning more than £75,000 (56%), less than £15,000 (55%) or between £15,000 and £19,999 (54%) per annum, compared with 41% earning between £30,000 and £49,999 and 40% earning between £20,000 and £29,999
- those who do not pay council tax (62%, compared with 43% of those who pay council tax in full).

Respondents who were more likely to disagree that the council tax system supports people who cannot afford to pay were the same in September as in March 2025, in terms of age and council tax payment status, but differed by the following:

- living in Cardiff and south east Wales (39%, compared with 28% in west south Wales)
- full-time employees (41%) or part-time employees (36%), compared with 21% of retirees
- earning between £20,000 and £29,999 per annum (42%, compared with 27% earning less than £15,000, 27% earning between £15,000 and £19,999 and 23% earning more than £75,000.

In relation to the statement that **local councils do not have enough control over council tax rates**, a third of respondents (33%) agreed and around two fifths of respondents (41%) disagreed. There were significant differences by region, gender, age, social grade, working status, income, 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 <sup>[footnote 8]</sup>:

- living in west south Wales (38%) or north Wales (37%), compared with 25% in mid and west Wales
- male (45%, compared with 37% of females)
- aged 16 to 34 years (38%) or 35 to 54 years (35%), compared with 28% of those aged 55 years and over
- earning between £15,000 and £19,999 per annum (39%, compared with 27% earning between £20,000 and £29,999)
- private renters (44%, compared with 32% of social renters and 30% of property owners)
- those who do not pay council tax (43%, compared with 32% of those who pay council tax in full).

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

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#### Footnotes

[8] None of the sub-groups were the same in September as in March 2025.

- living in mid and west Wales (51%, compared with 39% in the Valleys, 38% in north Wales and 31% in west south Wales)
- aged 55 years and over (44%, compared with 36% of those aged 16 to 34 years)
- social grade AB (50%, compared with 39% in C2 and 33% in DE)
- self-employed (49%) or full-time employees (46%), compared with 23% of students
- earning more than £75,000 (49%), between £50,000 and £74,999 (46%), between £30,000 and £49,999 (44%) or between £20,000 and £29,999 (43%) per annum, compared with 29% both earning less than £15,000 and earning between £15,000 and £19,999
- property owners (47%, compared with 33% of social renters and 31% of private renters)
- those in receipt of a discount or reduction to their council tax (44%) or who pay council tax in full (43%), compared with 23% of those who do not pay council tax.

It is worth noting that around 1 out of 4 respondents (26%) answered 'don't know' in response to this statement.

Over half of respondents (56%) agreed that it was **not clear to them how council tax is spent**. There were significant differences by gender, age, working status, income, tenure and disability.

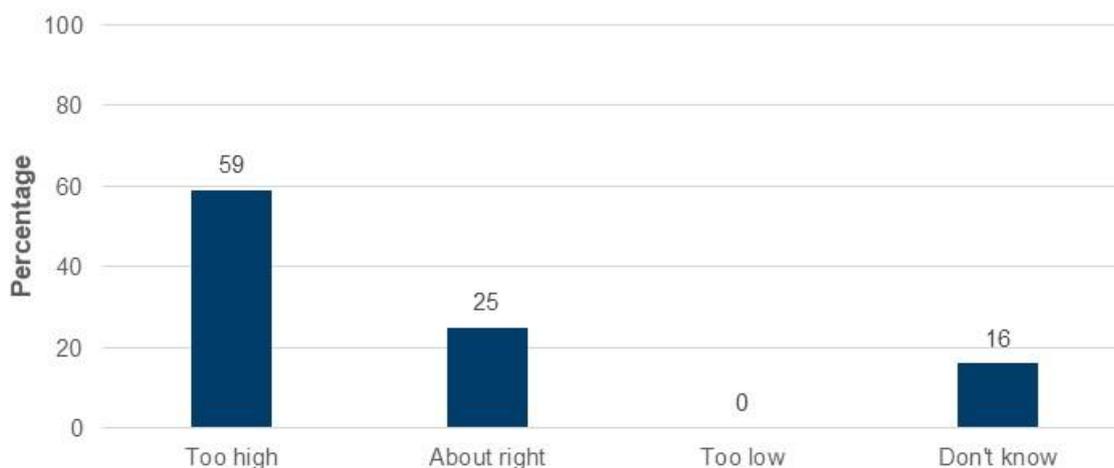
Respondents who were more likely to agree that it was not clear to them how council tax is spent were the same in September as in March 2025, in terms of gender, but differed by the following:

- aged 35 to 54 years (61%, compared with 53% of those aged 55 years and over)
- students (66%, compared with 49% of retirees)
- earning less than £15,000 (61%), between £20,000 and £29,999 (60%), between £30,000 and £49,999 (58%) or between £50,000 and £74,999 (57%) per annum, compared with 43% earning more than £75,000
- disabled (62%, compared with 53% of those non-disabled).

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.

Those respondents 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 of respondents (59%) indicated that their council tax was 'too high'. Around 1 out of 6 respondents (16%) answered 'don't know' when asked about the amount of council tax they are expected to pay (Figure 4.12). There was a decrease in the percentage of respondents who indicated council tax was 'too high' (from 62%) and an increase in the percentage who said 'don't know' (from 12%) compared with March 2022 to March 2025 (Figure 4.13).

**Figure 4.12: Based on your income and outgoings, how would you describe the amount of council tax your household is expected to pay?**

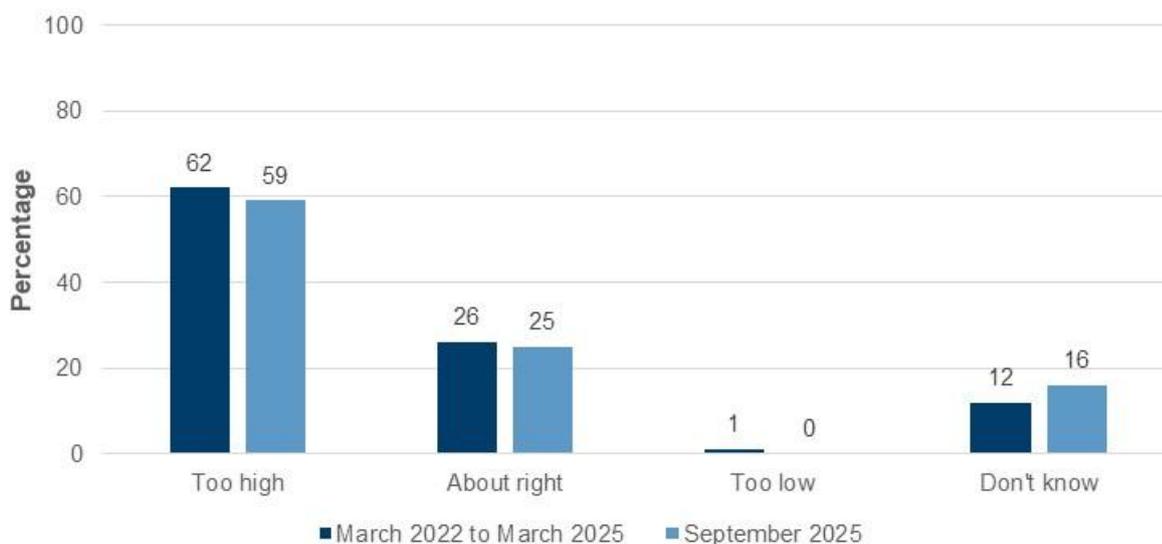


Base: 884 respondents

Description of figure 4.12: A bar graph showing that the majority of respondents reported that the amount of council tax they are expected to pay is 'too high'.

Source: Wales Omnibus Survey

**Figure 4.13: Based on your income and outgoings, how would you describe the amount of council tax your household is expected to pay? By March 2022 to March 2025 total compared with September 2025**



Base: March 2022 to March 2025 – 3,656 respondents; September 2025 – 884 respondents

Description of figure 4.13: A bar graph showing that the majority of respondents, both who completed the survey between March 2022 and March 2025 and in September 2025, reported that the amount of council tax they are expected to pay is 'too high'. There was a decrease in the percentage of respondents who indicated council tax was 'too high' (from 62% to 59%) and an increase in the percentage who said 'don't know' (from 12% to 16%) in September 2025 compared with between March 2022 and March 2025.

Source: Wales Omnibus Survey

There were significant differences by region, age, social grade, working status, income, tenure, disability and household structure.

Respondents who were more likely to report that council tax was **'too high'** were the same in September as in March 2025, in terms of region and social grade, but differed by the following:

- aged 55 years and over (69%, compared with 60% of those aged 35 to 54 years and 50% of those aged 16 to 34 years)
- retired (67%), self-employed (65%), full-time employees (60%), part-time employees (59%) or unemployed (50%), compared with 24% of students
- earning between £30,000 and £49,999 (67%) or between £20,000 and £29,999 (66%) per annum, compared with 51% earning between £50,000 and £74,999, 45% earning between £15,000 and £19,999 and 40% earning more than £75,000
- property owners (62%, compared with 53% of social renters and 52% of private renters)

- living in a household of two or more adults without dependents (65%, compared with 52% in households of two or more adults with dependents)

Respondents who were more likely to report that council tax was **‘about right’** were the same in September as in March 2025, in terms of age, social grade, income and household structure, but differed by the following:

- private renters (33%, compared with 22% of social renters)

Respondents who were more likely to report that they **‘didn’t know’** were the same in September as in March 2025, in terms of age, social grade, working status and tenure, but differed by the following:

- living in the Valleys (29%, compared with 15% in west south Wales, 14% in Cardiff and south east Wales, 12% in north Wales and 11% in mid and west Wales)
- earning between £15,000 and £19,999 per annum (35%, compared with 18% earning less than £15,000, 16% earning between £20,000 and £29,999, 12% earning between £50,000 and £74,999, 11% earning between £30,000 and £49,999 and 9% earning more than £75,000)
- disabled (20%, compared with 14% of those non-disabled)

Those 519 respondents who answered ‘too high’ were asked why they said this, and similar answers were grouped together. The most common response (24%) was that it is ‘very expensive / too high’. Around a tenth of respondents (14%) said that it is poor value for money, and a similar proportion (10%) said that services are poor (Table 4.4).

**Table 4.4: 'Too high' - Why do you say this?**

Response	Percentage of respondents who answered 'too high'
Very expensive / too high	24
Poor value for money	14
Services are poor	10
Has increased [a lot] recently, always going up	9
Can't afford it / difficult to afford it [with money have coming in, other outgoings]	8
On a low income / don't get paid enough/on benefits	7
We're pensioners	7
One of our biggest bills, large part of our outgoings	5
Don't see much benefit from it / don't use or receive many services	5
Doesn't reflect size, value of my property	5
Non-response	Percentage of respondents who answered 'too high'
Others	5
Don't know	0
Not answered	0

Base: 519 respondents

Source: Wales Omnibus Survey

Amongst the 224 respondents who answered, 'about right', the most common explanation given for this answer was that it is a fair amount or seems reasonable (43%). 15% recognised that the tax was 'about right' because its contribution to services and 14% stated that they can afford it (Table 4.5).

**Table 4.5: 'About right' - Why do you say this?**

Response	Percentage of respondents who answered 'about right'
It is fair / fair amount/seems reasonable	43
Pays for a lot of local services / fair given services we get / services need to be funded	15
Can afford it	14
Reflects our property / the area live in	6
Non-response	Percentage of respondents who answered 'about right'
Others	8
Don't know	4
Not answered	0

Base: 224 respondents

Source: Wales Omnibus Survey

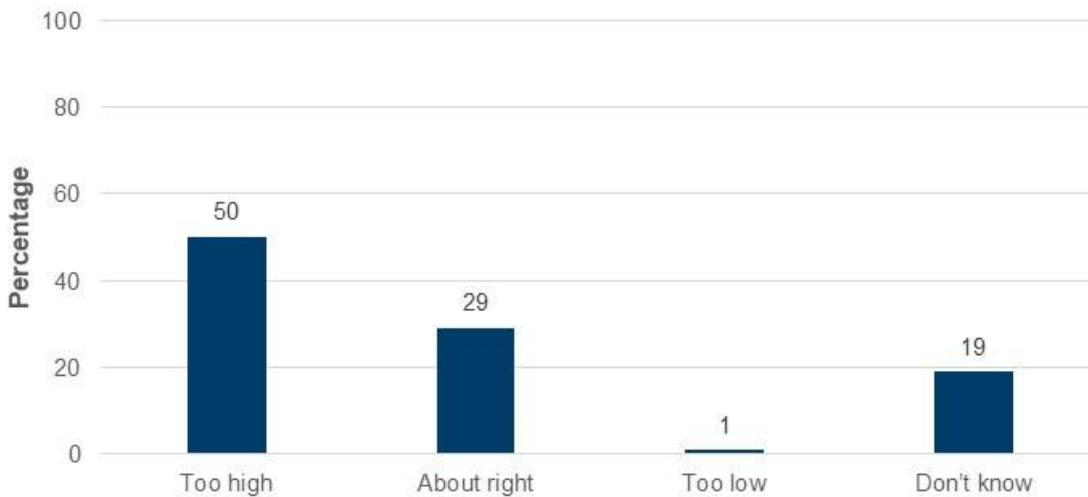
Survey respondents who paid council tax were asked were then given the following information about how council tax is used in Wales:

“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.”

Respondents 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’ (50%, compared to 59% before the information was provided). A larger proportion of respondents indicated that the amount they are expected to pay was ‘about right’ (29%, compared to 25% before the information was provided). After the introduction of the information, 1% of respondents indicated that the amount they were asked to pay was ‘too low’ (Figure 4.14).

There was a decrease in the percentage of respondents who indicated it was ‘about right’ (from 32%) and an increase in the percentage who said they ‘don’t know’ (from 16%) compared with March 2022 to March 2025 (Figure 4.15).

**Figure 4.14: Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay?**

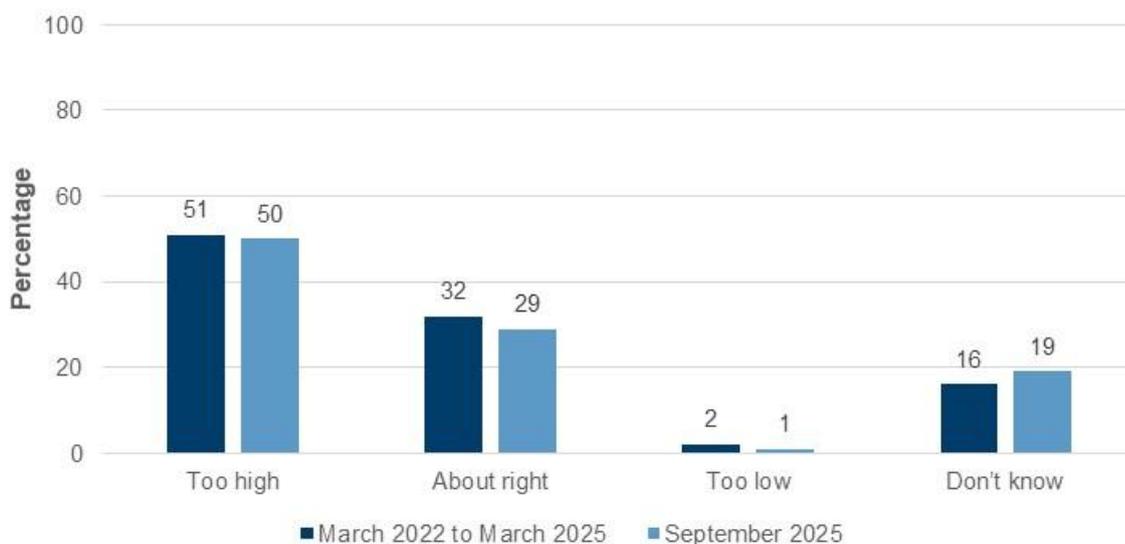


Base: 884 respondents

Description of figure 4.14: A bar graph showing that, after being given some information about how council tax is used in Wales, a smaller proportion of respondents indicated that the council tax they were asked to pay was 'too high' compared with the first time they were asked.

Source: Wales Omnibus Survey

**Figure 4.15: Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay? By March 2022 to March 2025 total compared with September 2025**



Base: March 2022 to March 2025 – 3,656 respondents; September 2025 - 884 respondents

Description of figure 4.15: A bar graph showing that, after being given some information about how council tax is used in Wales, a smaller proportion of respondents, both who completed the survey between March 2022 and March 2025 and in September 2025, indicated that the council tax they were asked to pay was 'too high' compared with the first time they were asked. There was a decrease in the percentage of respondents who indicated it was 'about right' (from 32% to 29%) and an increase in the percentage who said they 'don't know' (from 16% to 19%) in September 2025 compared with between March 2022 and March 2025.

Source: Wales Omnibus Survey

There were significant differences by region, age, social grade, working status, income, tenure, household structure and council tax band.

Respondents who were more likely to report that council tax was **'too high'** following the introduction of information about the services funded by council tax were the same in September as in March 2025, in terms of household structure and council tax band, but differed by the following:

- living in mid and west Wales (56%), north Wales (54%), Cardiff and south east Wales (51%) or west south Wales (51%), compared with 38% in the Valleys
- aged 55 years and over (63%, compared with 52% of those aged 35 to 54 years and 26% of those aged 16 to 34 years)
- social grade C1 (57%, compared with 41% in AB)

- retired (56%), full-time employees (51%), self-employed (51%), part-time employees (49%) or unemployed (43%), compared with 13% of students
- earning between £20,000 and £29,999 (59%) or between £30,000 and £49,999 (57%) per annum, compared with 41% earning between £50,000 and £74,999, 40% earning more than £75,000 and 39% earning between £15,000 and £19,999.

Respondents who were more likely to report that council tax was **'about right'** following the introduction of information about the services funded by council tax were the same in September as in March 2025, in terms of age and social grade, but differed by the following:

- earning more than £75,000 (51%) or between £50,000 and £74,999 (41%) per annum, compared with 26% earning between £30,000 and £49,999, 26% earning less than £15,000, 23% earning between £15,000 and £19,999 and 21% earning between £20,000 and £29,999
- private renters (36%, compared with 22% of social renters)
- in council tax band C (40%, compared with 26% in band D).

Respondents who were more likely to report that they **'didn't know'** following the introduction of information about the services funded by council tax were the same in September as in March 2025, in terms of age, social grade, income and tenure, but differed by the following:

- living in the Valleys (33%, compared with 22% in west south Wales, 17% in mid and west Wales, 15% in north Wales and 13% in Cardiff and south east Wales)
- students (46%, compared with 20% of part-time employees, 17% of retirees, 14% of full-time employees and 11% of those self-employed)
- in council tax band A (22%, compared with 11% in bands E, F, G, H and I)

Tables 4.6 and 4.7 present the responses provided when respondents were asked why they had described their council tax as 'too high' or 'about right' following the introduction of information about the services funded by council tax.

Of the 444 respondents who stated that council tax is 'too high', around one fifth of respondents (17%) stated that services are poor, around one fifth (15%) stated that it is very expensive/too high and around one fifth (15%) stated that it is poor value for money (Table 4.6).

**Table 4.6: Responses after information - 'Too high' - Why do you say this?**

Response	Percentage of respondents who answered 'too high'
Services are poor	17
Very expensive / too high	15
Poor value for money	15
Money is wasted / councillors pay too high / too many expenses	10
Don't see much benefit from it / don't use or receive many services	8
Can't afford it / difficult to afford it [with money have coming in, other outgoings]	6
Services are being cut	5
Has increased [a lot] recently, always going up	5
Non-response	Percentage of respondents who answered 'too high'
Others	5
Don't know	0
Not answered	0

Base: 444 respondents

Source: Wales Omnibus Survey

Of the 261 respondents who stated that council tax was 'about right', around 1 out of 3 respondents (35%) reported that council tax pays for a lot of local services / fair given the services we get / services need to be funded, and around one out of three respondents (32%) also reported that council tax is fair / fair amount / seems reasonable (Table 4.7).

**Table 4.7: 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	35
It's fair / fair amount / seems reasonable	32
Can afford it	5
Non-response	Percentage of respondents who answered 'about right'
Others	6
Don't know	7
Not answered	0

Base: 261 respondents

Source: Wales Omnibus Survey

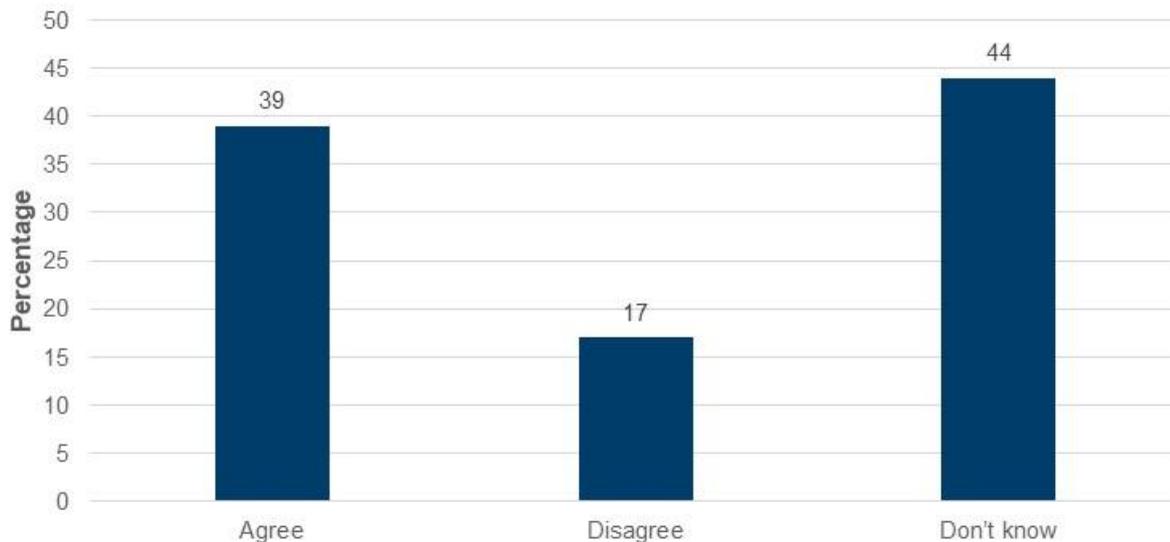
### 4.3. Attitudes to change

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.

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 respondents (39%) agreed that council tax should be replaced, 17% disagreed and 44% answered 'don't know' to the question (Figure 4.16).

There was a decrease in the percentage of respondents who agreed that council tax should be replaced and an increase in the percentage who said they don't know compared with March 2022 to March 2025 (Figure 4.17).

**Figure 4.16: To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation?**



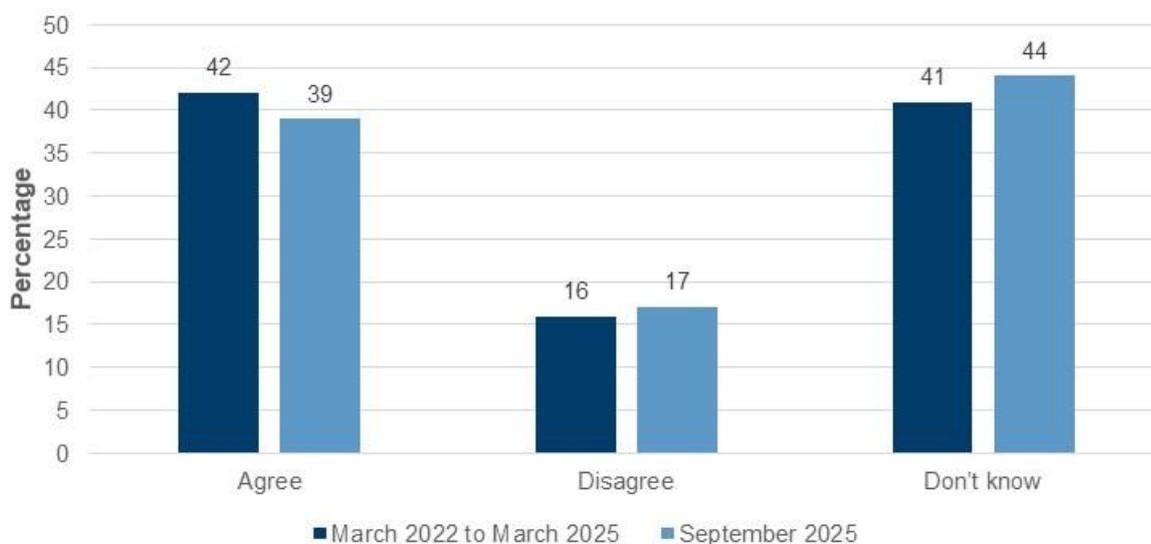
Base: 1,000 respondents

Description of figure 4.16: A bar graph showing that 2 in every 5 respondents agree that council tax should be replaced with a different system of local taxation to make it fairer.

Source: Wales Omnibus Survey

[Note]: 'Agree' combines the responses 'Strongly Agree' and 'Agree.' 'Disagree' combines the responses 'Strongly Disagree' and 'Disagree.'

**Figure 4.17: To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation? By March 2022 to March 2025 total compared with September 2025**



Base: March 2022 to March 2025 – 4,000 respondents; September 2025 - 1,000 respondents

Description of figure 4.17: A bar graph showing that the majority of respondents, both who completed the survey between March 2022 and March 2025 and in September 2025, agree that council tax should be replaced with a different system of local taxation to make it fairer. However, there was a decrease in the percentage of respondents who agreed that council tax should be replaced in September 2025 (42%) compared with between March 2022 and March 2025 (39%).

Source: Wales Omnibus Survey

[Note]: 'Agree' combines the responses 'Strongly Agree' and 'Agree.' 'Disagree' combines the responses 'Strongly Disagree' and 'Disagree.'

There were significant differences by region, gender, age, social grade, working status, income, tenure, disability, household structure, council tax payment status and council tax band.

Respondents who were more likely to **'agree'** that council tax should be replaced were the same in September as in March 2025, in terms of region, income and council tax payment status, but differed by the following:

- social grade C1 (44%), AB (43%) or C2 (40%), compared with 31% in DE
- self-employed (48%) or full-time employees (45%), compared with 24% of students
- property owners (43%, compared with 30% of social renters)
- in council tax bands E, F, G, H and I (52%, compared with 39% in band C).

Respondents who were more likely to ‘**disagree**’ that council tax should be replaced were the same in September as in March 2025, in terms of age, income and household structure, but differed by the following:

- living in west and south Wales (20%) or Cardiff and south east Wales (19%), compared with 11% in mid and west Wales
- social grade AB (24%), C2 (19%) or C1 (17%), compared with 10% in DE
- self-employed (28%), students (24%) or full-time employees (21%), compared with 10% of retirees
- private renters (22%, compared with 13% of social renters)
- non-disabled (19%, compared with 13% of those disabled)
- in council tax band B (26%, compared with 16% in band D and 15% in band C).

Respondents who were more likely to say that they ‘**don’t know**’ whether council tax should be replaced were the same in September as in March 2025, in terms of gender, social grade and tenure, but differed by the following:

- aged 55 years and over (48%, compared with 40% of those aged 16 to 34 years)
- retired (53%), students (51%) or part-time employees (46%), compared with 34% of full-time employees and 25% of those self-employed
- earning less than £15,000 (57%) or between £15,000 and £19,999 (55%) per annum, compared with 40% earning between £50,000 and £74,999, 39% earning between £30,000 and £49,999 and 22% earning more than £75,000
- living in a household of one adult alone (49%, compared with 37% in households of two or more adults with dependents and 33% in households of one adult with dependents)
- in council tax band C (47%), D (42%) or A (40%), compared with 26% in bands E, F, G, H and I.

Tables 4.8 and 4.9 present the responses provided when respondents were asked to explain why they had ‘agreed’ or ‘disagreed’ that council tax should be replaced with a different system of local taxation.

Of the 389 respondents who agreed that council tax should be replaced, around a quarter of respondents (26%) stated that council tax should be replaced because the system is unfair

and around one fifth (17%) of respondents stated that council tax should be replaced because it is flawed or outdated (Table 4.8).

**Table 4.8: Agree - Why do you say this?**

Response	Percentage of respondents who 'agree'
It's unfair / to make it fairer	27
System is flawed / outdated / needs overhaul / review	17
Need to reduce cost/be cheaper / too much at moment	12
Should be based on, take into account income / ability to pay	12
Money needs to be used more appropriately / spent better / to get better services	9
Should not be based on property	8
Different areas have different economic conditions / needs to reflect local area	5
Should be based on number of individuals in household / not fair that smaller households pay same as larger ones	5
Non-response	Percentage of respondents who 'agree'
Others	5
Don't know	4
Not answered	0

Base: 389 respondents

Source: Wales Omnibus Survey

Those respondents who disagreed that council tax should be replaced with an alternative system were asked to explain their views. The most common reason given, expressed by around 3 in 5 respondents (58%) of these respondents, was that the current system is OK as it is and does not need fixing. 1 in 10 respondents (10%) stated that there was no obvious replacement for council tax or that a better system was available (Table 4.9).

**Table 4.9: 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	58
No obvious replacement / not sure better system	10
Change would increase costs	7
Need to reduce cost / be cheaper / too much at moment	6
Non-response	Percentage of respondents who 'disagree'
Others	3
Don't know	3
Not answered	0

Base: 169 respondents

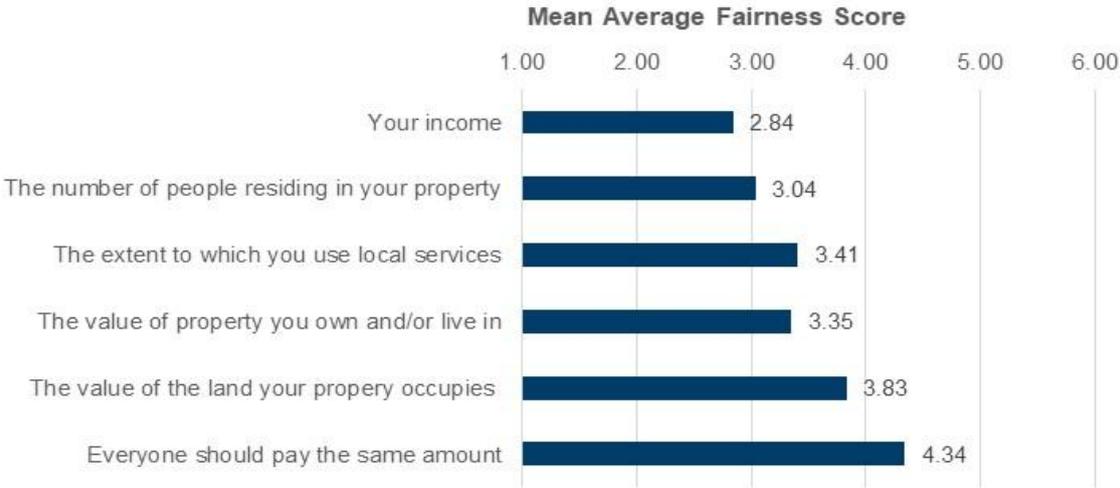
Source: Wales Omnibus Survey

Building on this question, all respondents were asked to consider 6 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 extent to which you use local services
- the number of people residing in your property
- the value of the property you own and/or live in
- everyone should pay the same amount
- the value of the land your property occupies.

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 2.84. 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 4.34 (Figure 4.18).

**Figure 4.18: 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)**



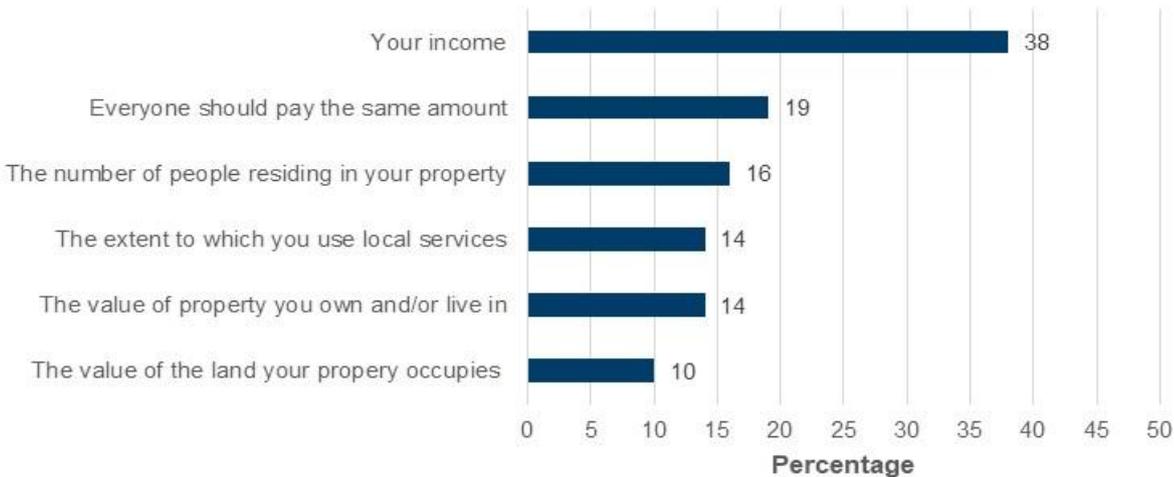
Base: 1,000 respondents

Description of figure 4.18: A bar chart showing responses when 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. A system of local taxation based on income was perceived as the fairest system, with a mean average fairness score of 2.84.

Source: Wales Omnibus Survey

As can be seen in Figure 4.19, around 2 out of every 5 respondents (38%) ranked ‘your income’ as the fairest measure of a new system of local taxation.

**Figure 4.19: Fairest measure of the amount of local tax you are expected to pay (Ranked 1)**



Base: 1,000 respondents

Description of figure 4.19: A bar chart showing that around 2 in every 5 respondents ranked income as the fairest measure of a new system of local taxation.

Source: Wales Omnibus Survey

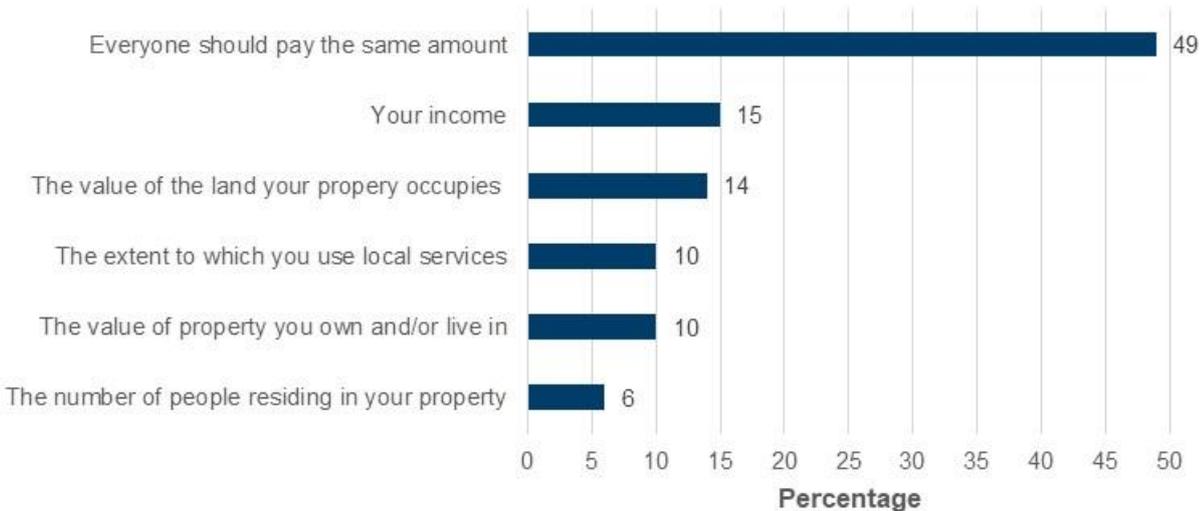
There were significant differences by income, tenure, disability, council tax payment status and council tax band.

Respondents who were more likely to rank income as the fairest measure of the amount of local tax you are expected to pay were the same in September as in March 2025, in terms of disability and council tax payment status, but differed by the following:

- earning between £15,000 and £19,999 (48%) or between £20,000 and £29,999 (42%) per annum, compared with 29% earning between £50,000 and £74,999 and 29% earning more than £75,000
- private renters (49%) or social renters (43%), compared with 34% of property owners
- in council tax band B (45%) or band C (43%), compared with 23% in band A.

Around half of respondents (53%) ranked a system where everyone pays the same amount as the least fair measure of a new system of local taxation (Figure 4.20).

**Figure 4.20: Least fair measure of the amount of local tax you are expected to pay (Ranked 6)**



Base: 1,000 respondents

Description of figure 4.20: A bar chart showing that around half of respondents ranked a system where everyone pays the same amount as the least fair.

Source: Wales Omnibus Survey

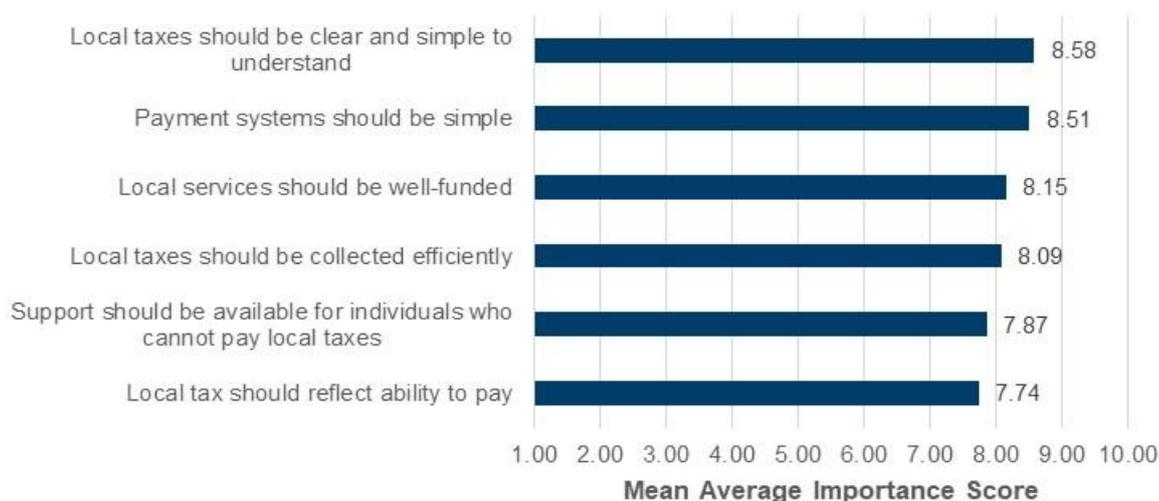
Respondents indicated that the most important aim of a new system of local taxation is that local taxes should be clear and simple to understand.

Building on what would be the fairest measure of a new system of local taxation, all respondents were asked for their views on what are the most important aims of local taxation. Respondents were given 6 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.

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 8.58). The aim that local tax bills should reflect ability to pay had the lowest mean average importance score of 7.74, but only scored 0.84 lower, highlighting that there was little variation in the mean average importance scores across the 6 aims (Figure 4.21).

**Figure 4.21: How important are the following aims of local taxation? Mean average importance score (1=not at all important, 10=absolutely vital)**



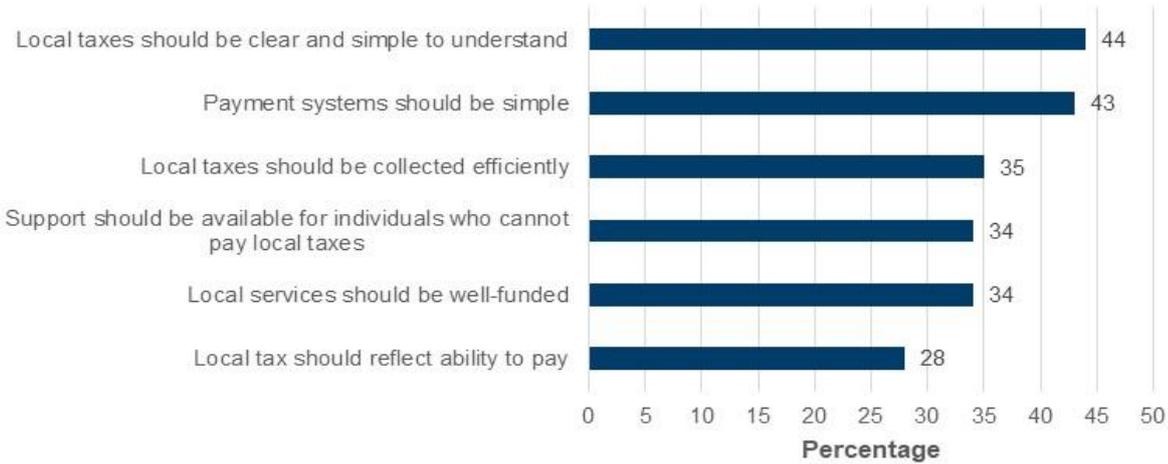
Base: 1,000 respondents

Description of figure 4.21: A bar chart showing that the most important aim of local taxation according to respondents was that local taxes should be clear and simple to understand.

Source: Wales Omnibus Survey

As can be seen in Figure 4.22, around 2 out of every 5 respondents (44%) ranked 'local taxes should be clear and simple to understand' as absolutely vital. The percentages of respondents who ranked each aim as absolutely vital had increased since the smaller percentages reported in March 2025 and, therefore, were comparable to those reported between March 2022 and March 2024 (Figure 4.23).

**Figure 4.22: How important are the following aims of local taxation? 'Absolutely vital'**

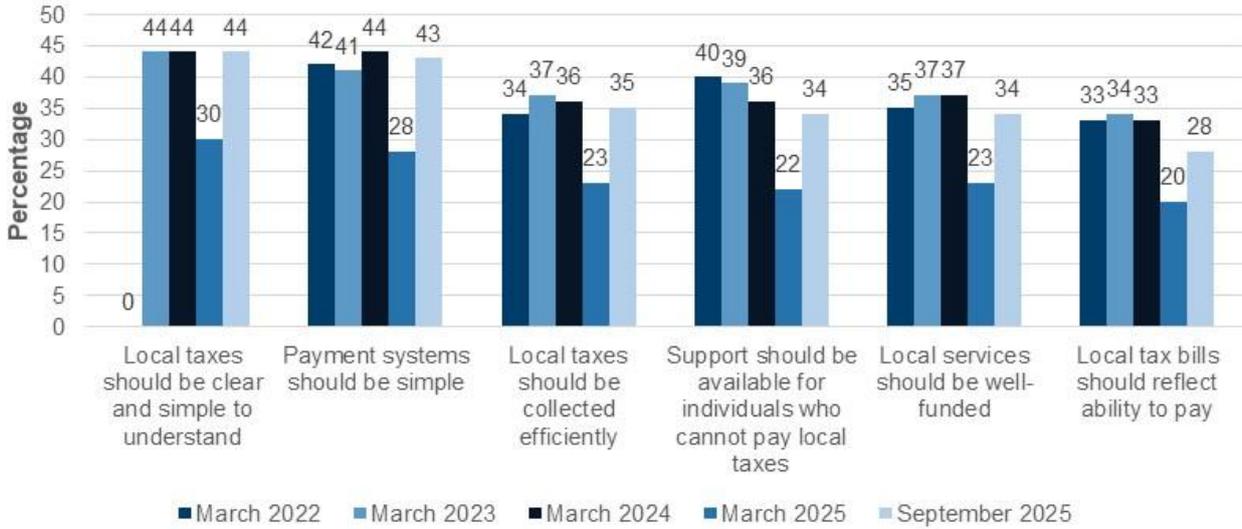


Base: 1,000 respondents

Description of figure 4.22: A bar chart showing that around 2 out of every 5 respondents ranked the statement 'local taxes should be clear and simple to understand' as absolutely vital.

Source: Wales Omnibus Survey

**Figure 4.23: How important are the following aims of local taxation? 'Absolutely vital' by wave (between March 2022 and September 2025)**



Base: March 2022 - 1,000 respondents; March 2023 – 1,000 respondents; March 2024 - 1,000 respondents; March 2025 - 1,000 respondents; September 2025 - 1,000 respondents

Description of figure 4.23: A bar chart showing that the percentages of respondents who ranked each aim as absolutely vital had increased since the smaller percentages reported in March 2025 and, therefore, were comparable to those reported between March 2022 and March 2024. The most important aims of local taxation were that local taxes should be clear and simple to understand or that payment systems should be simple.

Source: Wales Omnibus Survey

[Note]: 'Local taxes should be clear and simple to understand' was not included as an answer option in March 2022.

#### 4.4. Accessing information on council tax

The most common method for accessing information about council tax was a local council website, with most finding it easy to use. When asked how they would prefer to receive information, the two most popular responses were by email and by post. When asked what information they would like to receive, the top response was information on what council tax pays for.

In the final part of the survey, respondents were asked about accessing information on council tax. All respondents were asked how they have accessed information about their council tax within the last 3 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. Respondents were given 7 categories to choose from:

- local council website
- Welsh Government website
- telephoned local council
- sent letter to local council
- other website
- other
- none of the above.

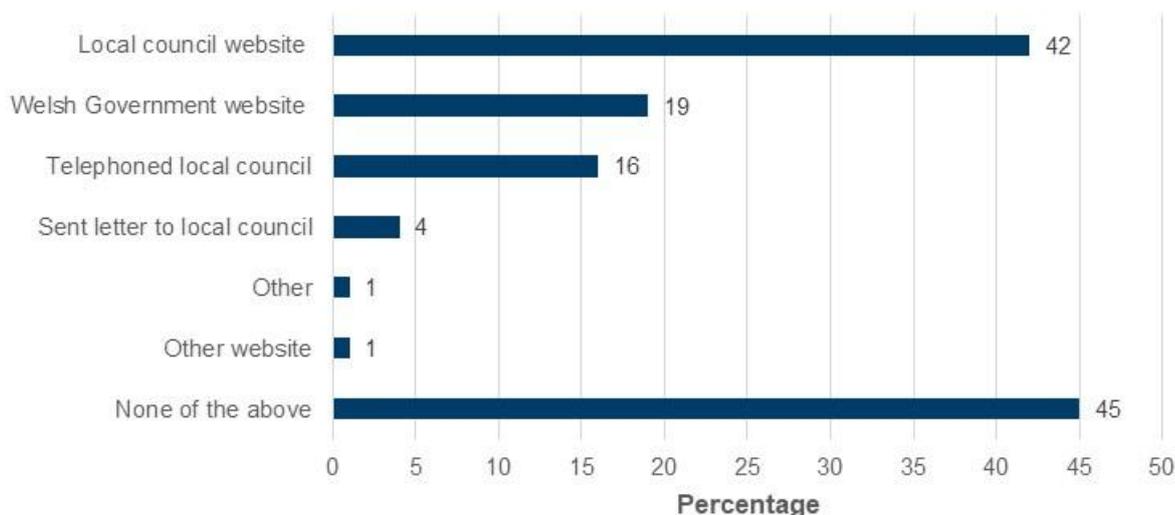
As seen in Figure 4.24, around 2 out of 5 respondents (42%) reported that they accessed information about their council tax on a local council website and around 1 out of 5 respondents (19%) reported that they accessed information about their council tax on the Welsh Government website. However, around 2 out of 5 respondents (45%) answered that they had used ‘none of the above’ <sup>[footnote 9]</sup>.

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#### Footnotes

[9] It is assumed that those who have selected ‘none of the above’ have done so as they have not accessed information about their council tax in the last 3 years.

**Figure 4.24: Within the last 3 years, have you used any of the following to access information about your council tax?**



Base: 1,000 respondents

Description of figure 4.24: A bar chart showing that 2 out of every 5 respondents reported that they accessed information about their council tax on a local council website, and around 1 out of every 5 respondents used the Welsh Government website to access information about council tax.

Source: Wales Omnibus Survey

There were significant differences by age, social grade, working status, income, tenure, household structure and council tax payment status.

Respondents who were more likely to access information using a **local council website** were the same in September as in March 2025, in terms of age and council tax payment status, but differed by the following:

- social grade C1 (47%) or AB (47%), compared with 36% in DE
- full-time employees (52%), part-time employees (50%) or self-employed (45%), compared with 30% of retirees and 20% of those unemployed
- earning more than £75,000 (55%) or between £50,000 and £74,999 (49%) per annum, compared with 35% earning between £15,000 and £19,999 and 28% earning less than £15,000
- private renters (48%) or property owners (44%), compared with 34% of social renters
- living in a household of two or more adults with dependents (48%, compared with 38% in households of two or more adults without dependents).

Respondents who were more likely to access information using the **Welsh Government website** were the same in September as in March 2025, in terms of age, social grade, income, tenure and household structure, but differed by the following:

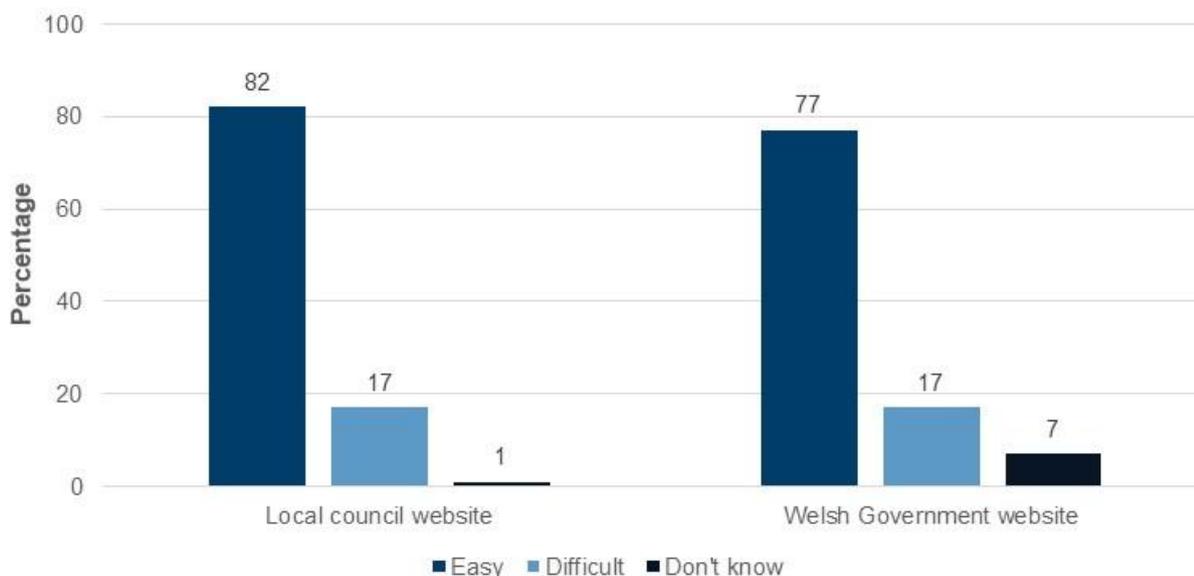
- full-time employees (28%) or unemployed (28%), compared 8% of retirees
- those in receipt of a discount or reduction to their council tax (25%, compared with 17% of those who pay council tax in full).

Respondents who were more likely to access information using **none of the above** were the same in September as in March 2025, in terms of age, working status and household structure, but differed by the following:

- social grade C2 (50%) or DE (49%), compared with 36% in AB
- earning less than £15,000 per annum (59%, compared with 45% earning between £30,000 and £49,999, 43% earning between £20,000 and £29,999, 42% earning between £15,000 and £19,999, 40% earning between £50,000 and £74,999 and 29% earning more than £75,000)
- property owners (46%, compared with 36% of private renters)
- those who do not pay council tax (50%) or pay council tax in full (47%), compared with 34% in receipt of a discount or reduction to their council tax.

Respondents were then asked to rate if it was easy or difficult access information about their council tax on the local council website, the Welsh Government website or the other website they used. As shown in Figure 4.25, the majority of respondents found it easy to access information on their council tax. Around 4 out of 5 respondents found it easy to access information on the local council website (82%) and around three quarters said the same about the Welsh Government website (77%) they used.

**Figure 4.25: How easy or difficult was it to access information about your council tax on the local council website/Welsh Government website/other website?**



Base: Local council website – 423 respondents; Welsh Government website – 189 respondents

Description of figure 4.25: A bar graph showing that the majority of respondents found it easy to access information on their council tax on the local council website and on the Welsh Government website.

Source: Wales Omnibus Survey

[Note]: Other website had a base size of only 9 respondents so was excluded from the analysis.

There were significant differences by working status, disability and household structure.

Respondents who were more likely to report that they found it **easy to access information about their council tax on the local council website** were <sup>[footnote 10]</sup>:

- full-time employees (84%), part-time employees (84%) or retired (83%), compared with 59% of students

Respondents who were more likely to report that they found it **easy to access information about their council tax on the Welsh Government website** were <sup>[footnote 11]</sup>:

- non-disabled (82%, compared with 65% of those disabled)
- living in a household of two or more adults with dependents (86%, compared with 61% in households of one adult alone)

**Footnotes**

[10] None of the sub-groups were the same in September as in March 2025.

[11] None of the sub-groups were the same in September as in March 2025.

Respondents who were more likely to report that they found it **difficult to access information about their council tax on the Welsh Government website** were the same in September as in March 2025, in terms of household structure, but differed by the following:

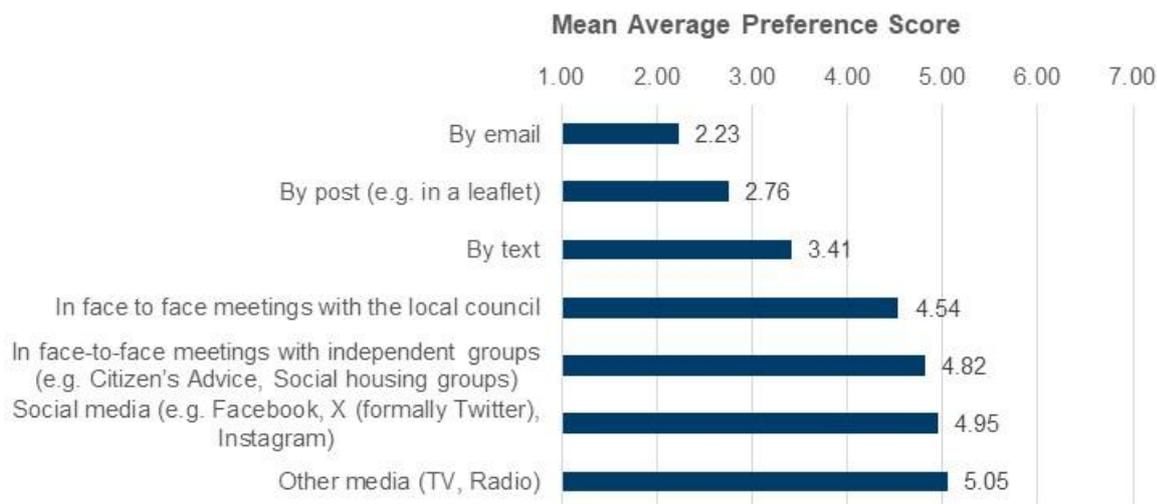
- disabled (27%, compared with 13% of those non-disabled)

Additional questions were added in the March 2025 wave on preferences for receiving information - these were maintained for the September 2025 wave. Respondents were asked via which methods they would prefer to receive general council tax information. This could include information about council tax discounts, support, exemptions and how council tax is spent. Respondents were asked to rank each option on a scale of 1 to 7, where 1 was most preferred and 7 was least preferred. The methods they were asked to consider, and rank, were:

- by post (e.g. in a leaflet)
- by email
- by text
- in face to face meetings with the local council
- in face-to-face meetings with independent groups (e.g. Citizen's Advice, Social housing groups)
- social media (e.g. Facebook, X (formally Twitter), Instagram)
- other media (TV, Radio)

A mean average was calculated based on the rankings given to each method, providing an overall mean average preference score. Based on this mean average, by email was the most preferred method with a mean average preference score of 2.23. Other media (TV, Radio) was the least preferred method with a mean average preference score of 5.05 (Figure 4.26).

**Figure 4.26: How would you prefer to receive general council tax information? Mean average preference score (1=most preferred, 7=least preferred)**



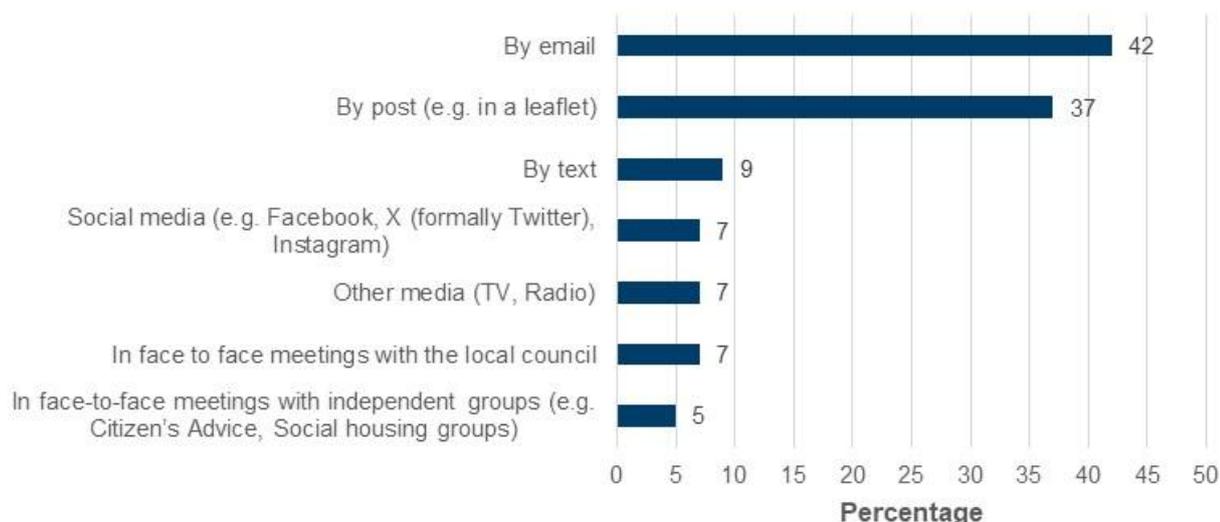
Base: 1,000 respondents

Description of figure 4.26: A bar chart showing responses when participants were asked to consider via which methods they would prefer to receive general council tax information and rank them on a scale of 1 to 7, with 1 being the most preferred and 7 being the least preferred. By email, with a mean average preference score of 2.23, was the most preferred method.

Source: Wales Omnibus Survey

As shown in Figure 4.27, around 2 out of 5 respondents (42%) ranked 'by email' as the most preferred method of receiving information about council tax. This was closely followed by 37% who ranked 'by post (e.g. in a leaflet)' as the most preferred method. These methods switched position as the most preferred method compared with March 2025 (see Chapter 3.4).

**Figure 4.27: How would you prefer to receive general council tax information? (Ranked 1)**



Base: 1,000 respondents

Description of figure 4.27: A bar chart showing that around 2 out of every 5 respondents ranked by email as the most preferred method of receiving information about council tax, followed by a similar proportion who ranked by post as the most preferred method.

Source: Wales Omnibus Survey

There were significant differences by region, age, social grade, working status, income and household structure.

Respondents who were more likely to rank **by email** as the most preferred method of receiving information about council tax were the same in September as in March 2025, in terms of household structure, but differed by the following:

- living in mid and west Wales (52%, compared with 40% in north Wales and 31% in the Valleys)
- aged 55 years and over (44%, compared with 36% of those aged 16 to 34 years)
- social grade C1 (49%, compared with 41% in DE, 37% in C2 and 37% in AB)
- part-time employees (48%, compared with 29% of students).

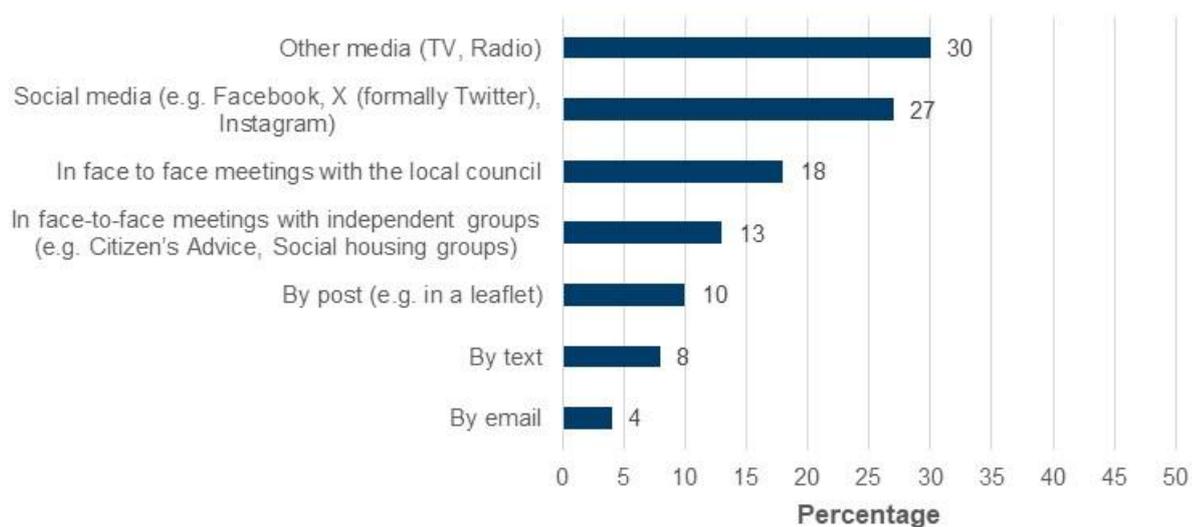
Respondents who were more likely to rank **by post (e.g. in a leaflet)** as the most preferred method of receiving information about council tax were the same in September as in March 2025, in terms of age and working status, but differed by the following:

- living in north Wales (44%, compared with 32% in west and south Wales)

- social grade C2 (43%) or AB (42%), compared with 30% in C1
- earning between £30,000 and £49,999 (41%), between £20,000 and £29,999 (39%) or less than £15,000 (37%) per annum, compared with 24% earning more than £75,000
- living in a household of two or more adults without dependents (46%, compared with 34% in households of one adult alone and 26% in households of two or more adults with dependents).

Around 1 out of 3 respondents (30%) ranked 'other media (TV, Radio)' as the least preferred method of receiving information about council tax. This was closely followed by 27% who ranked 'social media (e.g. Facebook, X (formally Twitter), Instagram)' as the least preferred method (Figure 4.28).

**Figure 4.28: How would you prefer to receive general council tax information? (Ranked 7)**



Base: 1,000 respondents

Description of figure 4.28: A bar chart showing that around 1 out of 3 respondents ranked other media as the least preferred method of receiving information about council tax.

Source: Wales Omnibus Survey

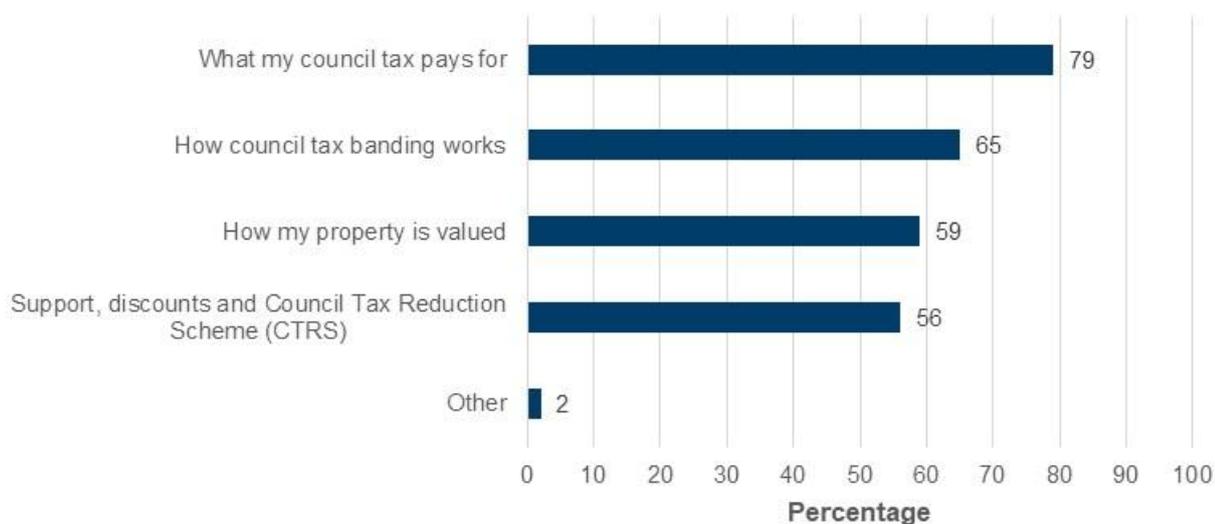
Respondents were then asked about the type of information on council tax they would like to receive. Respondents were given 5 categories to choose from:

- what my council tax pays for
- how my property is valued

- how does council tax banding work
- support, discounts and Council Tax Reduction Scheme (CTRS)
- other

As shown in Figure 4.29, around 4 out of 5 respondents (79%) indicated that they would like to receive information on what their council tax pays for. This was closely followed by 65% who would like to receive information on how council tax banding works, 59% who would like to receive information on how their property is valued and 56% who would like to receive information on support, discounts and Council Tax Reduction Scheme (CTRS).

**Figure 4.29: What information on council tax would you like to receive?**



Base: 1,000 respondents

Description of figure 4.29: A bar chart showing that around 4 out of every 5 respondents indicated that they would like to receive information on what their council tax pays for.

Source: Wales Omnibus Survey

There were significant differences by age, social grade, working status, income, tenure, disability, household structure, council tax payment status and council tax band.

Respondents who were more likely to want to receive information on **what their council tax pays for** were <sup>[footnote 12]</sup>:

- aged 35 to 54 years (84%, compared with 76% of those aged 16 to 34 years)

**Footnotes**

[12] None of the sub-groups were the same in September as in March 2025.

- unemployed (96%, compared with 79% of retirees, 77% of full-time employees and 77% of students)
- earning between £15,000 and £19,999 (85%) or less than £15,000 (83%) per annum, compared with 71% earning more than £75,000
- in council tax band A (90%, compared with 76% in C and 75% in bands E, F, G, H and I).

Respondents who were more likely to want to receive information on **how their council tax banding works** were the same in September as in March 2025, in terms of social grade and working status, but differed by the following:

- earning between £30,000 and £49,999 per annum (69%, compared with 58% earning less than £15,000)
- private renters (70%) or property owners (66%), compared with 57% of social renters
- those in receipt of a discount or reduction to their council tax (67%) or who pay council tax in full (66%), compared with 54% of those who do not pay council tax.

Respondents who were more likely to want to receive information on **how their property is valued** were the same in September as in March 2025, in terms of working status and tenure, but differed by the following:

- aged 55 years and over (66%, compared with 58% of those aged 35 to 54 years and 49% of those aged 16 to 34 years)
- social grade AB (70%, compared with 57% in C2 and 50% in DE)
- earning more than £75,000 (75%) or between £50,000 and £74,999 (72%) per annum, compared with 59% earning between £30,000 and £49,999, 59% earning between £20,000 and £29,999, 47% earning between £15,000 and £19,999 and 45% earning less than £15,000
- living in a household of two or more adults with dependents (63%) or two or more adults without dependents (62%), compared with 43% in households of one adult with dependents
- those who pay council tax in full (62%) or in receipt of a discount or reduction to their council tax (60%), compared with 38% who do not pay council tax
- in council tax bands E, F, G, H and I (70%, compared with 56% in band C and 55% in band B).

Respondents who were more likely to want to receive information on **support, discounts and Council Tax Reduction Scheme (CTRS)** were the same in September as in March

2025, in terms of age, tenure, disability, household structure and council tax payment status, but differed by the following:

- social grade DE (61%, compared with 51% in AB)
- retired (64%, compared with 52% of full-time employees, 51% of part-time employees and 46% of students)
- earning less than £15,000 (62%) or between £20,000 and £29,999 (61%) per annum, compared with 48% earning between £50,000 and £74,999
- in council tax band A (66%, compared with 51% in bands E, F, G, H and I).

## 5. Conclusions

The majority of respondents reported that they, or someone in their household, paid council tax (92% in March 2025 and 88% in September 2025). Respondents were evenly split between those who reported having sole responsibility for council tax (48% in March 2025 and 45% in September 2025) and those who had joint responsibility for council tax (45% in March 2025 and 44% in September 2025). The most common council tax band reported by respondents was Band D in both waves (25% in March 2025 and 23% in September 2025). A third of respondents (33%) in March 2025 and around a quarter of respondents (24%) in September 2025 indicated that they did receive one or more discounts, exemptions, or reductions. Most respondents paid their council tax over monthly instalments either over ten months (53% in March 2025 and 53% in September 2025) or over twelve months (32% in March 2025 and 31% in September 2025). However, in both waves in 2025, it was the lowest percentage who had answered the former payment method since the beginning of the survey.

Respondents to the survey were evenly split between those who knew a fair amount about council tax and those who knew very little about it (43% and 42% respectively in March 2025, and 45% and 39% respectively in September 2025). It should be noted that a significantly higher percentage of respondents in March 2025, than in previous years, reported knowing 'a great deal' about council tax (9% compared to 6% in 2024 and 5% in both 2023 and 2022). When asked to name services funded by council tax, the most common services named were recycling and waste collection (46% in March 2025 and 48% in September 2025), policing (38% in March 2025 and 40% in September 2025) and roads or road maintenance (28% in March 2025 and 28% in September 2025). These responses have consistently been the top three most commonly named services since the beginning of the survey in 2022.

The survey showed that the majority of respondents reported the following positive attitudes towards the current council tax system: that paying council tax a simple process (83% in March 2025 and 80% in September 2025), they were aware of the council tax support that may be available (65% in March 2025 and 57% in September 2025), they would know who to contact if they had a problem with council tax (71% in March 2025 and 69% in September 2025) and they did not find their council tax bill difficult to understand (64% in March 2025 and 62% in September 2025).

However, the majority also reported the following negative attitudes towards the current council tax system: that they had not seen the benefit of council tax invested in their local community (63% in March 2025 and 56% in September), that the council tax system is not fair (60% in March 2025 and 55% in September 2025) and that it is not clear how council tax is spent (56% in March 2025 and 56% in September 2025). The majority of respondents also reported that the amount of council tax they are expected to pay is too high (62% in March 2025 and 59% in September 2025). Although when provided with information about the services which are funded by council tax, this percentage did decrease (to 53% in March 2025 and to 50% in September 2025).

Around two fifths of respondents (42% in March 2025 and 39% in September 2025) agreed that council tax should be replaced with a different system of local taxation. However, a similar percentage of respondents stated that they 'don't know' in response to this statement (40% in March 2025 and 44% in September 2025). It should also be noted that there was a significant increase in the percentage of respondents who disagreed that council tax should be replaced with a different system of local taxation between March 2024 (14%) and March 2025 (18%). When asked about alternatives, a system of local taxation based on income was perceived as the fairest system in both waves (with a mean average fairness score of 2.64 in March 2025 and 2.84 in September 2025). 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 (with a mean average importance score of 8.04 in March 2025 and 8.58 in September 2025). It should be noted that there was a decrease in percentages of respondents ranking each of the aims given as 'absolutely vital' in March 2025.

The most common method for accessing information about council tax was a local council website (43% in March 2025 and 42% in September 2025). However, it should be noted that a similar percentage accessed none of the methods presented to respondents (43% in March 2025 and 45% in September 2025). For those respondents who used their local council website, the majority (80% in March 2025 and 82% in September 2025) found it easy to access information about their council tax. When asked how they would prefer to receive information, the two most common responses were by email (with a mean average preference score of 2.17 in March 2025 and 2.23 in September 2025) and by post (with a mean average preference score of 2.54 in March 2025 and 2.76 in September 2025). The most common response for what information respondents would like to receive was about what council tax pays for (77% in March 2025 and 79% in September 2025).

## **Annex A: Methodology**

### **Wales Omnibus Survey**

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.

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. In addition, Beaufort builds in its own quality control questions and measures within the survey and excludes respondents who fail these checks.

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.

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 2025 wave took place between 3 March and 23 March 2025, and the September 2025 wave took place between 22 September and 12 October 2025. A total of 1,000 interviews were completed and analysed in each wave.

Data has been weighted by age group, gender, local authority grouping and social grade to match 2021 Census figures and ensure it is fully representative of the adult population (16+) in Wales.

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 per cent. Where column bases are less than about 50, percentages need to be interpreted with care.

The z-test was used to determine whether an observed relationship in the sample is likely to reflect a genuine association in the population.

## Demographic variables

### 1. 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.

### 2. Age:

- 16-24
- 25-34
- 45-54
- 55-64
- 65+
  
- 16-34
- 35-54
- 55+

### 3. 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.

#### 4. 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.
- Student - those who are full-time or part-time students.
- Retired - those who are semi or fully retired.
- Other permanently working - those who are other not working (e.g. carer, look after family, ill health / disability).

#### 5. Household income bands:

- Less than £15,000
- £15,000 - £19,999
- £20,000 - £29,999
- £30,000 - £49,999
- £50,000 - £74,999
- £75,000 +
- Prefer not to say / don't know

#### 6. 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.

7. Disability:

- Yes - those who have any long-term illness, health problem or disability that is expected to last for at least 12 months AND limits the daily activities or the work that they do a little or a lot.
- No - Those who do NOT have any long-term illness, health problem or disability that is expected to last for at least 12 months AND limits the daily activities or the work that they do a little or a lot.

8. 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

9. 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.

10. 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: Questionnaire

### 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

15. How would you prefer to receive general council tax information (e.g. council tax discounts, support, exemptions, how council tax is spent)?

Please rank your answers from 1 to 7, 1 being your **most** preferred method and 7 being your least preferred.

- By post (e.g. in a leaflet)
- By email
- By text
- In face-to-face meetings with the local council
- In face-to-face meetings with independent groups (e.g. Citizen's Advice, Social housing groups)
- Social media (e.g. Facebook, X (formally Twitter), Instagram)
- Other media (TV, Radio)

16. What information on council tax would you like to receive? (Please select all that apply)

- What my council tax pays for
- How my property is valued
- How council tax banding works
- Support, discounts and Council Tax Reduction Scheme (CTRS)
- Other (please outline)