Public attitudes to Council Tax, Stamp Duty and property tax reform

Fairer Share

JL Partners.

Executive Summary

The polling shows substantial public appetite for reform of Britain's property taxes but also underlines the importance of careful design and transitional protections.

The findings support an evidence-led review rather than either rushing reform or abandoning it. The public appears open to change, while their principal concerns – affordability, valuations and transition – are precisely the issues a properly designed review should examine.

- **63% of Britons regard the current Council Tax system as unfair**, substantially more than regard it as fair. And reform is not simply a question of fairness: voters see Council Tax as a cost-of-living issue. Reforming Council Tax is the second most frequently chosen government priority for easing pressure on household finances, behind only reducing energy bills.
- **A concrete alternative to Council Tax and residential Stamp Duty attracts almost four times as much support as opposition.** 47% support Fairer Share's proposal, compared with just 13% who oppose it. A further 40% are either neutral or unsure.
- **Opposition appears to be driven more by concerns about implementation than attachment to the current system.** The leading concerns are the risk of higher household bills, the treatment of high-value homes, valuation accuracy and confidence in future tax rates. Only 14% of opponents say they prefer the existing Council Tax system.
- **Abolishing Stamp Duty is particularly attractive to people trying to buy a home.** 68% of those currently in the buying process say abolition would make buying easier.
- **The reforms do not appear politically dangerous.** Support for the Fairer Share proposal is broadly consistent across England (including London and the South East) and the polling suggests that serious engagement with reform could improve perceptions of the Burnham government among several voter groups.

Nearly two-thirds of Britons say Council Tax is unfair

52% **are worried about their household affording Council Tax in the next year.**

14p.p. higher than those who are not worried.

63% **of the public think the current Council Tax system is 'unfair'.**

38p.p. higher than those who consider it fair.

A majority of the public think both the current Council Tax system is unfair and are worried about affording it.

Notably, the proportion who regard the current system as unfair is significantly higher than the proportion who are concerned about being able to afford it. In other words, concern about Council Tax appears to extend beyond those under direct financial pressure, suggesting there may be a broader constituency for reform than affordability concerns alone would imply.

Q: Overall, how fair or unfair do you think the current Council Tax system is?
Q: How worried, if at all, are you about your household being able to afford its Council Tax bills over the next 12 months?

Reforming Council Tax is the second highest priority for easing financial pressure, following energy bills

Which of these measures should the Government prioritise to reduce pressure on household finances?
[Nine options omitted]

		Age					Region						2024 GE Vote				
	All	18-24	25-34	35-44	45-54	55+	North	Midlands	Rest of South	London	Scotland	Wales	Con	Labour	Lib Dem	Reform	Green
Reducing energy bills	49%	28%	40%	52%	56%	55%	50%	50%	51%	46%	48%	43%	53%	56%	51%	52%	44%
Reducing or replacing Council Tax	34%	18%	30%	34%	34%	40%	38%	38%	31%	25%	29%	36%	33%	35%	41%	37%	28%
Raising the Income Tax personal allowance	29%	12%	20%	22%	22%	43%	28%	29%	34%	24%	29%	22%	42%	30%	36%	37%	18%
Reducing VAT on household energy	28%	14%	25%	24%	27%	34%	26%	31%	28%	23%	31%	24%	34%	32%	29%	30%	24%
Reducing or replacing Stamp Duty	10%	8%	14%	8%	8%	10%	10%	9%	11%	11%	8%	12%	15%	11%	9%	10%	10%

- Above all, Britons are looking for support with their energy bills to ease pressure on household finances (49%). This is followed by over one third (34%) hoping for the Government to prioritise Council Tax reforms.
- Council Tax reform increases steadily with age, with 4 in 10 of those aged 55+ seeking such reforms.

Over 6 in 10 home-buyers think abolishing Stamp Duty will make the process easier

- Across homeowners and prospective buyers, 44% say abolishing Stamp Duty would make purchasing a home easier.
- This rises starkly to 68% when filtering for those currently in the process of buying. It is suggested that Stamp Duty appears to be felt particularly acutely by this group.

What impact do you think abolishing Stamp Duty would have on your ability to buy a house?
[Asked to homeowners and those currently in the process or thinking of buying]

	All voters	Homeowner	In the process	Thinking about it
It would make no difference	27%	27%	22%	20%
It would make it somewhat easier	26%	29%	40%	43%
It would make it significantly easier	18%	24%	28%	17%
TOTAL EASIER	44%	53%	**68%**	**60%**
Don't know	22%	16%	6%	15%

6% said it would make it 'harder' to buy a house

Q: Has the cost of Stamp Duty ever caused you to delay or decide against buying or moving home?
Q: What impact, if any, do you think abolishing Stamp Duty would have on your ability to buy a house?

Support for Fairer Share's proposal outweighs opposition 4-1, while one quarter are undecided

FAIRER SHARE'S PROPOSAL

*"**Council Tax and residential Stamp Duty would be abolished** and replaced by an **annual tax based on a fixed percentage of each property's current value**. Owners, rather than tenants, would be responsible for paying it. Protections such as caps or payment deferrals would be available for qualifying households that owned valuable homes but had limited incomes."*

47% support the proposal.

13% opposed it with 40% uncommitted.

45% of outright homeowners support the proposal. **Support jumps to 60% for those currently in the process of buying.**

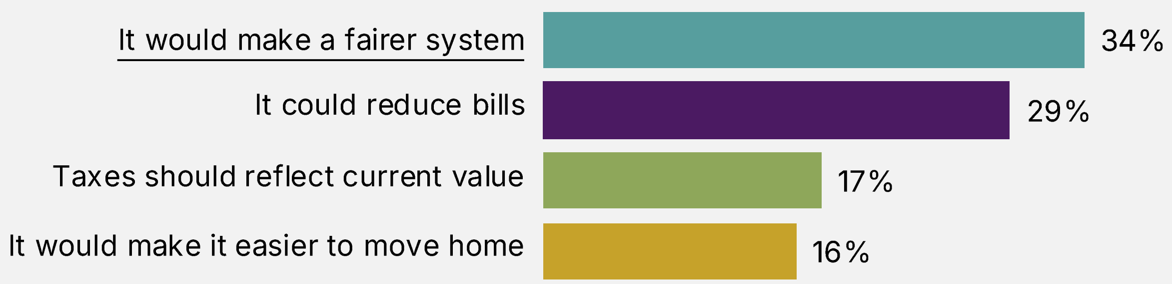
48% of renters support the proposal and 6% oppose it.

- The proposal is particularly appealing for current buyers. This mirrors the earlier finding on this group's support for abolishing Stamp Duty.
- Combining these results, it is suggested that the proposal's aspect of abolishing Stamp Duty appears to be a major driver of support among this group.
- Support remains high despite respondents being explicitly told that owners, rather than tenants, would be liable for the tax.

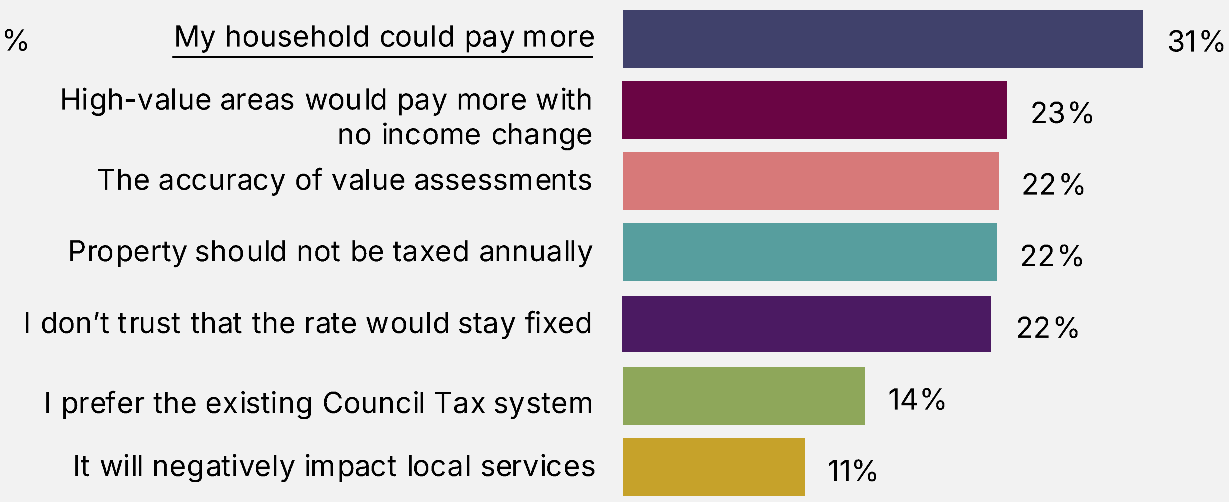
Opposition is driven by concerns for higher costs and implementation, rather than support for current system

- Just 14% of opponents say they prefer the existing Council Tax system. The leading concerns are higher household bills, treatment of high-value homes, valuations and confidence in the tax rate.
- There is a strong argument that Council Tax reforms should not be abandoned for fear of opposition, rather potential opponents can be won over in favour if the reform is carefully designed and transition properly addresses their concerns.
- Among the 47% who support the proposal, fairness (34%) led the reasoning, suggesting a values-based case can be made instead of a purely financial one. Lower bills follows (29%), indicating the usefulness of making a personalised case to the public, speaking to the issues that affect their day-to-day cost of living.

REASONS FOR SUPPORT (47%)

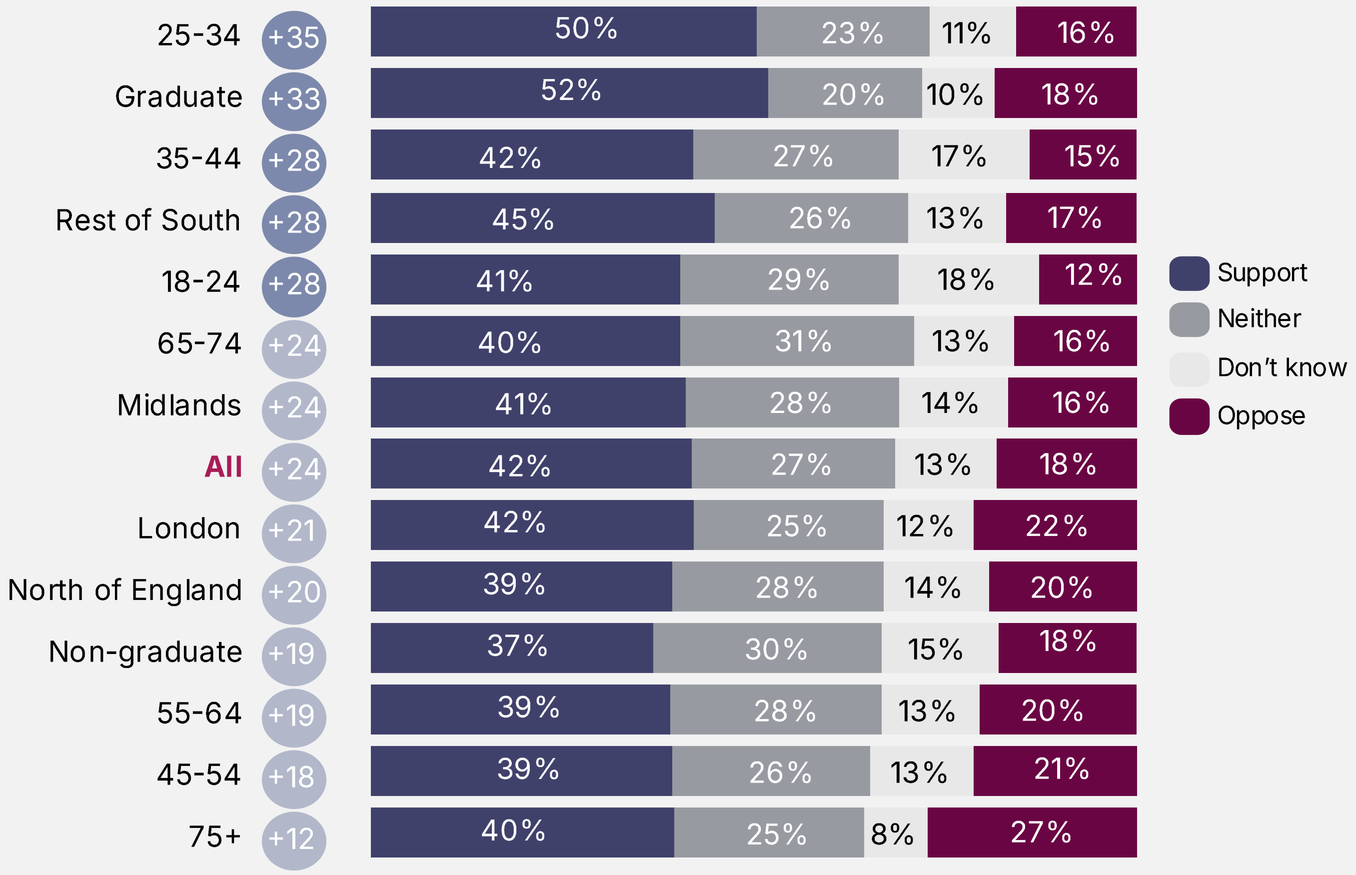


REASONS FOR OPPOSITION (13%)



Support for property revaluation outweighs opposition 2:1 – and runs highest among the young, graduates and the South

Council Tax bands in England are currently based on property values from 1991. Would you support revaluing properties to revise how much households paid?



- There is **overall support** for property revaluation (net +24).
- **In England, the South and Midlands lead**, while London and the North follow.
- **Supports differs significantly by education.** Net support among graduates is 14p.p. higher than among non-graduates.
- **Support skews younger.** 18-34-year-olds are notably more in favour than older groups, with support declining steadily for those aged 75+.

Homeowners do not appear overly hostile to a reform that explicitly mentions taxing them more

FAIRER SHARE'S PROPOSAL
[18-24-year-old homeowners were omitted due to a limited sample size]

	All homeowners	Homeowner, 25-34	Homeowner, 35-44	Homeowner, 45-54	Homeowner, 55+
Support	45%	68%	52%	50%	36%
Neither support nor oppose	25%	20%	21%	26%	27%
Oppose	19%	7%	16%	14%	25%
Don't know	10%	5%	11%	9%	12%

- Almost half of current homeowners are supportive of Fairer Share's proposal. Roughly 1 in 5 (19%) outright oppose it, whilst the many homeowners either don't know or sit on the fence (35%).
- Considering the proposal explicitly mentions that 'owners rather than tenants' would be responsible for paying the tax, this is surprisingly little opposition.
- Support varies dramatically depending on the age group of the homeowner. Almost 70% of those aged between 25-34 are in favour, dropping to roughly 50% for those aged 35-54 and to 36% for those aged 55+.
- Homeowners aged 25–34 were also 15% more likely than average to say that a £550 annual reduction in their tax bills would make a difference, suggesting their support is driven in part by the long-term financial benefits of reform.

Renters versus the national average

How do renters' views on Council Tax and property tax reform compare to the average Briton?

[Percentage-point gap and net differences between renters and the national average shown in brackets]

Baseline Concerns: Council Tax

+35

of renters are worried about affording their Council Tax bills over the next 12 months (+21 on the national average)

Net worried about affording Council Tax
+35 (+21)

Net think the Council Tax system is unfair
+47 (+10)

Net support regularly updating property valuations
+26 (+2)

Wants to see reforms as a govt. priority
35% (+1)

Stamp Duty & Property Tax Reform

+44

of renters support Fairer Share's property tax reform proposal (+9 on the national average)

Net support Fairer Share's property tax reform proposal
+44 (+9)

Net support for regular property revaluations
+26 (+1)

Say a £550/yr tax saving would make a difference
58% (-2)

Would feel more positive towards the Burnham govt.
37% (+1)

Support for Fairer Share's proposal holds steady across England and splits sharply by education

[FAIRER SHARE'S PROPOSAL] Based on this description, would you support or oppose the proposal?

	All	North	Midlands	Rest of South	London	Scotland	Wales	Graduate	Non-graduate
Support	47%	47%	47%	46%	49%	56%	39%	57%	43%
Neither support nor oppose	27%	28%	29%	24%	30%	21%	33%	21%	30%
Don't know	13%	13%	13%	15%	6%	13%	19%	8%	15%
Oppose	13%	13%	11%	15%	15%	11%	9%	14%	12%

- Support is remarkably consistent across English regions – and, despite concerns that Londoners might resist reform, it is actually highest in the capital. Support varies by just three points nationally, from 46% to 49%, with London at the top of the range.
- The starkest divide is by education: 57% of graduates back the proposal versus 43% of non-graduates, a 14-point gap suggesting communications may need to work harder among non-graduates.
- It is suggested that **targeted messaging towards non-graduates would be particularly effective given this group appears persuadable** to the cause: 45% say they neither support nor oppose the proposal or don't know.

**Scotland and Wales use their own independent property taxes instead of traditional Stamp Duty. This may explain why both countries are outliers.*

Londoners versus the national average

How do Londoners' views on Council Tax and property tax reform compare to the average Briton?

[Percentage-point gap and net differences between Londoners and the national average shown in brackets]

Baseline Concerns: Council Tax

+19

of Londoners are worried about affording their Council Tax bills over the next 12 months (+5 on the national average)

Net worried about affording Council Tax
+19 (+5)

Net think the Council Tax system is unfair
+25 (-12)

Net support regularly updating property valuations
+21 (-3)

Wants to see reforms as a govt. priority
25% (-9)

Stamp Duty & Property Tax Reform

43%

of Londoners would feel more positively about the Burnham govt. if the reform was brought in (+7 on the national average)

Net support Fairer Share's property tax reform proposal
+34 (-1)

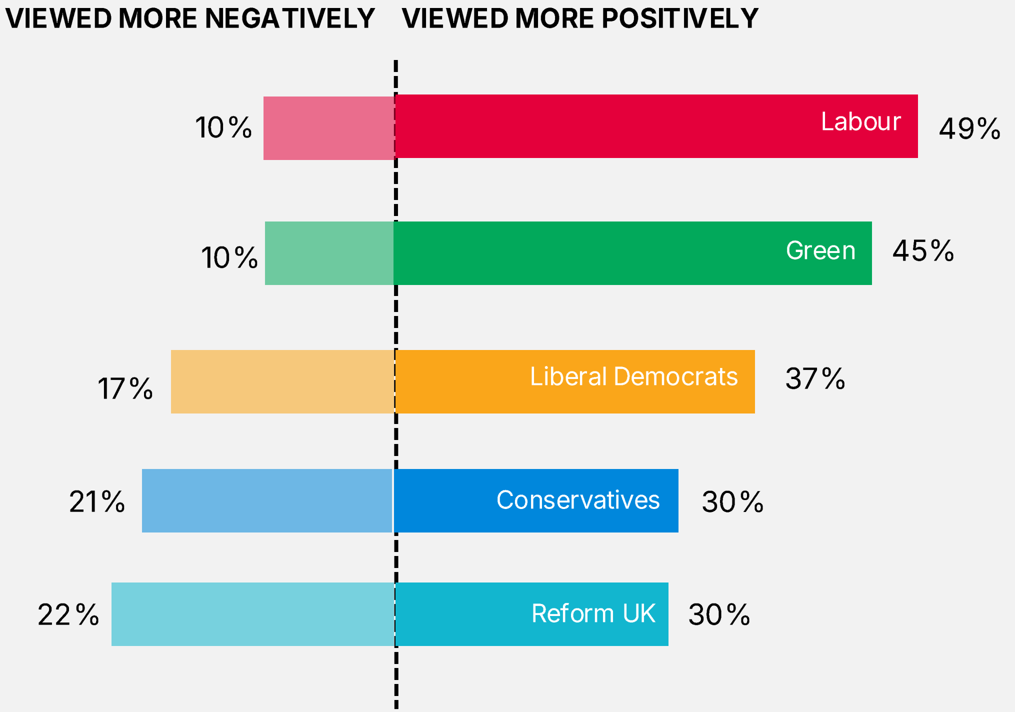
Net support for regular property revaluations
+21 (-3)

Say a £550/yr tax saving would make a difference
61% (+1)

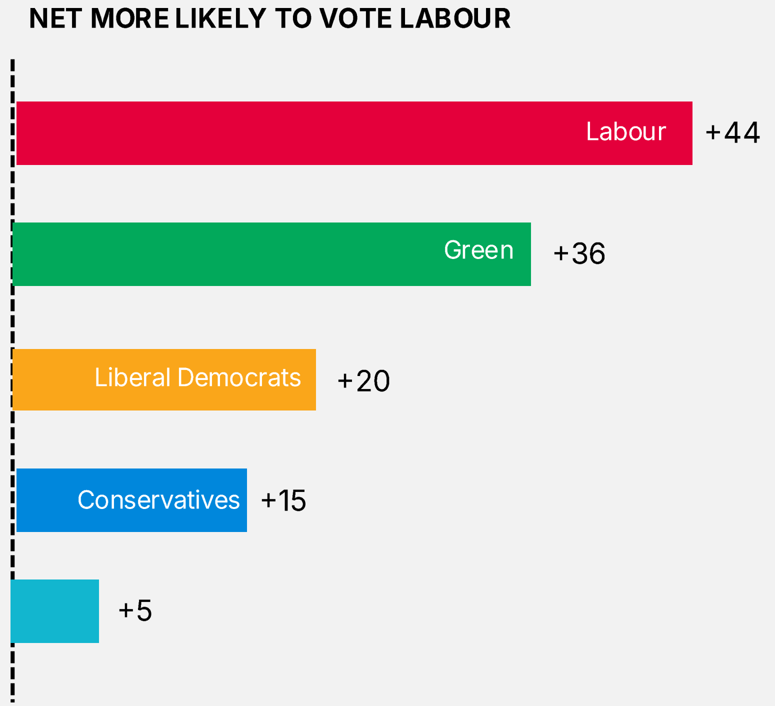
Would feel more positive towards the Burnham govt.
43% (+7)

Property tax reform boosts support for Burnham and Labour - with Reform voters the only group largely unmoved

If the property tax reform were introduced, would you feel more or less positively towards the Burnham government?



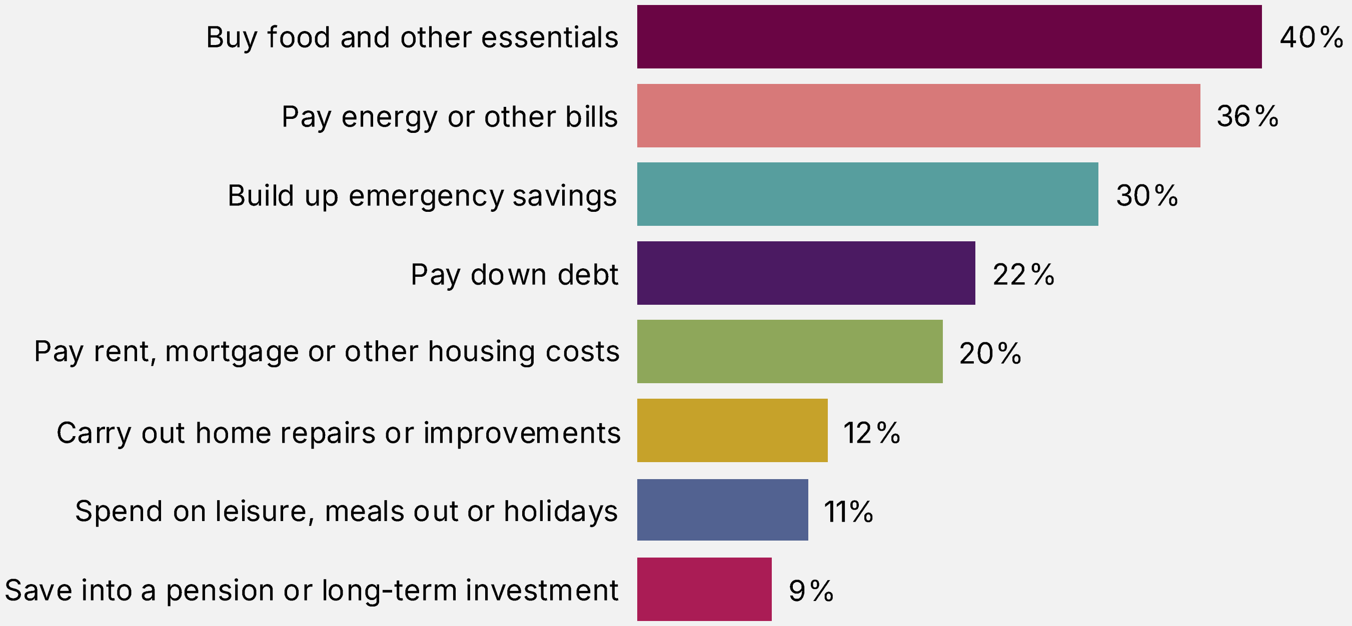
If Labour introduced this reform, would it make you more likely to consider voting Labour at the next general election?



An extra £550 is seen as added financial security, as the public say they would spend it on essentials

60% say an extra £550 a year would 'make a difference' to their finances

What would your household be most likely to do with an additional £550 a year?

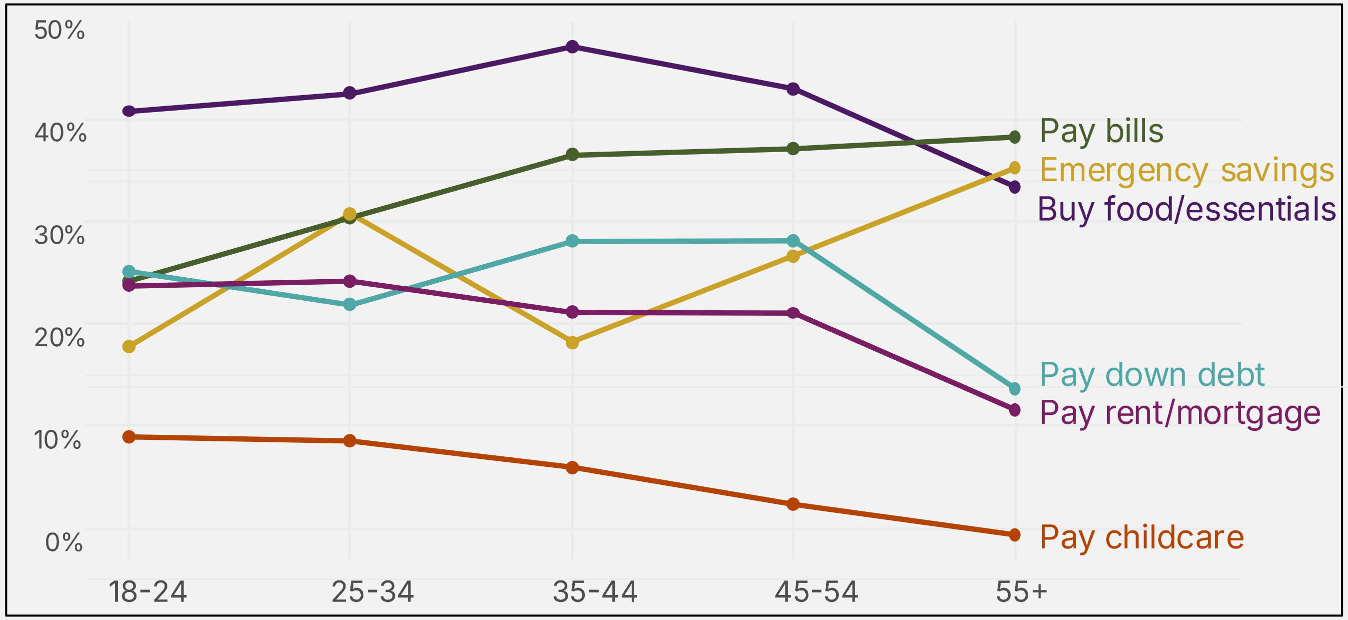


- Our research indicates a high level of economic insecurity. In this context, the majority of the public feel that £550 a year, or approximately £46 a month, would make a difference to their household finances.
- When asked what they would do with an imagined £550 saved from reduced tax, the public say they would spend it on living costs such as groceries (40%), utility bills (36%). After essentials, building emergency savings is the next most common priority (30%).
- The public's top issue is the cost of living and these savings would be welcomed by all of those who received them.

Q: Suppose changes to property taxation reduced your household's total annual tax bills by £550, or approximately £46 a month How much difference would this make to your household finances?
Q: What would your household be most likely to do with an additional £550 a year?

£550 means different things at different life stages: debt relief for the young, financial security for older households

What would your household be most likely to do with an additional £550 a year?



- Younger households (18-34-year-olds) skew toward paying down debt and their rent or mortgage, while older households (55+) shift decisively toward emergency savings, up from 19% among 18-24-year-olds to 36% among those aged 55+, overtaking every other priority except paying bills.
- Buying food and essentials peaks in the 35-44 age band (49%) before easing off, likely tracking the cost pressures of raising a family.
- This is a reminder that the same £550 windfall serves very different purposes depending on where a household sits in its financial lifecycle.

In conclusion

- The public regards Council Tax as unfair. 63% of Britons think the current system is unfair, substantially more than think it is fair.

- Reform is seen as a cost-of-living priority. Council Tax reform is the second most frequently chosen government priority for easing pressure on household finances, behind only energy bills.

- Fairer Share's concrete alternative to council tax attracts substantially more support than opposition. 47% support Fairer Share's proposal, against just 13% - a margin of almost 4 to 1, with 40% neutral or unsure.

- The principal reservations the public have to the Fairer Share proposal concern design and implementation, not attachment to the status quo. Only 14% of opponents say they prefer the existing system; the leading concerns are higher bills, treatment of high-value homes, valuation accuracy and confidence in future tax rates.

Public opinion reveals that an evidence-led review of the alternatives to the Council Tax that can test the options, address legitimate concerns and build a durable route to reform would be welcomed.

Methodology

Quantitative

- JL Partners conducted a representative online poll of 2,048 adults in Britain (18+).
- Fieldwork was conducted between the 1st and 4th August 2026.
- Weighting was applied to ensure the sample was representative of age, gender, education, ethnicity, region, 2024 General Election vote and political attention.
- The margin of error is 2.2%.

Conviction **to Lead.**

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