

Briefing Note Template

Elected Member Briefing – Council Tax Longer Term Considerations Consultation

Elected Member Briefing Note Ref. No. 2026-06

About this Briefing Note

Briefing by: Paul Fraser, EM Finance

Date: 22/01/2026

Subject: Council Tax Longer Term Considerations Consultation

Public / Exempt / Confidential

Summarises public consultation so no issue with full transparency.

Purpose

This briefing note is to provide a summary of the consultation process recently undertaken which was shared informally as support to Members' discussion on principles supporting Council Tax setting at Council on 29th January. The structure of the consultation was included in 29/1 papers but responses received were presented verbally.

Background

Budget setting will take place at SIC on 20th February. A key decision is the Council Tax setting. A consultation was carried out with the public which was referenced in a Council Tax Strategy discussion at Council on 29th January. As time scales were tight there has not been an opportunity to share these results as part of the committee papers, but members requested a briefing paper summary.

Overview

330 responses were received.

Question 1 asked - about Preferred long-term approach

Residents were asked to rank five strategic options:

- “No increases at all” was the single most popular first choice (32%). However, it was *also* the most common last-ranked option (46%), showing highly polarised views.
- Increasing Council Tax only to protect essential services was strongly supported, with many respondents ranking it first or second.
- Gradual increases toward the Scottish average received balanced support but also notable opposition.
- Keeping Council Tax among the lowest in Scotland even if services reduce tended to be ranked lower overall.

Question 2 asked - What outcomes should be prioritised

This section of the consultation produced particularly clear results:

- Preventing reductions in services was overwhelmingly the top priority: 65% ranked this first.
- Managing gradual increases to avoid financial shocks came second.
- Raising income for investment ranked third.
- Keeping charges low even if it means reducing services was the *least* preferred option, with over 50% ranking it last.

Question 3 asked about the Public understanding of Council Tax

Residents were asked how well-informed and well-supported they feel:

- 73.6% understand what Council Tax funds.
- Only 34% feel it is good value for money.
- 21.8% find it easy to access information on how their Council Tax is spent.
- 27.3% feel well-informed about changes.
- 70.3% are aware of the Council Tax Reduction scheme

These findings indicate clearly that communication and transparency must be strengthened.

So what does this mean for the Strategy

Overall, the consultation highlights:

- A strong desire to protect essential services.
- Recognition—though not universal—that some level of increase may be needed to achieve this.
- Clear polarisation in views on the preferred long-term approach.
- A need for better communication about how Council Tax is used.

Last modified on: 29/01/2026

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END

Council Tax Strategy Survey Results

Number of Responses - 330

Q1 Which of the following long-term approaches would you prefer the Council to take?

Participants were asked to rank their preference with most preferred at the top, and least preferred at the bottom.

Summary

1. Which of the following long-term approaches would you prefer the Council to take? Please rank the options below with your most preferred at the top, and least preferred at the bottom [More details](#)



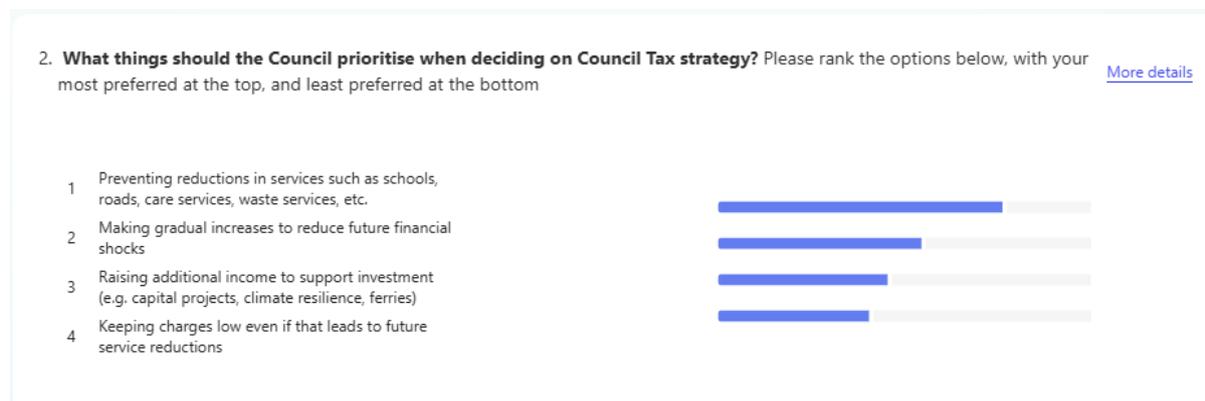
Detail

Option	1 st Choice	2 nd Choice	3 rd Choice	4 th Choice	5 th Choice
Increase Council Tax only to protect essential services from cuts.	71 (22%)	109 (33%)	87 (26%)	47 (14%)	16 (5%)
Keep Council Tax among the lowest in Scotland, even if that means reducing some services	42 (13%)	88 (27%)	53 (16%)	113 (34%)	34 (10%)
Increase Council Tax gradually over several years to move closer to the Scottish Average	77 (23%)	40 (12%)	76 (23%)	65 (20%)	72 (22%)
Increase Council Tax only if the additional income is ring-fenced for specific purposes	35 (11%)	72 (22%)	92 (28%)	74 (22%)	57 (17%)
No increases at all	105 (32%)	21 (6%)	22 (7%)	31 (9%)	151 (46%)

Q2 What things should the Council Prioritise when deciding on Council Tax strategy?

Participants were asked to rank their preference, with most preferred at the top, and least preferred at the bottom.

Summary



Detail

Option	1 st Choice	2 nd Choice	3 rd Choice	4 th Choice
Preventing reductions in services, such as schools, roads, care services, waste services etc.	214 (65%)	74 (22%)	32 (10%)	8 (2%)
Making gradual increases to reduce future financial shocks	45 (14%)	120 (36%)	125 (38%)	40 (12%)
Raising additional income to support investment (eg capital projects, climate resilience, ferries)	25 (8%)	94 (28%)	102 (31%)	109 (33%)
Keeping charges low even if that leads to future service reductions	46 (14%)	42 (13%)	69 (21%)	173 (52%)

Q3 The following statements will help us understand how clear information about Council Tax is, and how well it meets people's needs.

Responders were asked how much they agreed or disagreed with a series of statements to help us develop a clearer picture of the public's understanding of Council Tax and how it is used, and to inform future communication activity in this area.

Summary

3. The following statements will help us understand how clear information about Council Tax is and how well it meets people's needs. Please indicate how strongly you agree or disagree with each statement. [More details](#)

● Strongly Agree ● Agree ● Neither Agree nor Disagree ● Disagree ● Strongly disagree

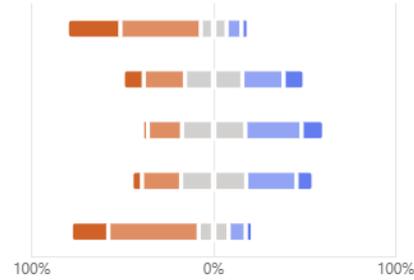
I understand how Council Tax helps support the delivery of services in the local community.

I feel that paying Council Tax is good value for money.

It is easy to find clear information about how my Council Tax is spent.

I feel well informed about my Council Tax and any planned changes.

I am aware that Council Tax Reduction (CTR) is available for households on a low income.



Detail

Option	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree
I understand how Council Tax helps support the delivery of services in the local community	29.4%	44.2%	14.2%	8.2%	3.9%
I feel that paying Council Tax is good value for money	11.5%	22.7%	31.5%	22.7%	11.5%
It is easy to find clear information about how my Council Tax is spent	3%	18.8%	34.8%	30.9%	12.4%
I feel well informed about my Council Tax and any planned changes	5.8%	21.5%	35.8%	27.6%	9.4%
I am aware that Council Tax Reduction (CTR) is available for households on a low income	20.6%	49.7%	16.4%	9.4%	3.9%