MANCHESTER 1824
The University of Manchester

Institute for Public Policy Research - Fixing Council Tax: Fair Property Tax and Sustainable Local Funding

#13

PROJECT OVERVIEW

Council tax is the main way that local authorities in England raise money, but the current system is widely acknowledged to be outdated and unfair. Property values are remarkably different from 1991, when council tax bands and valuations were last set, and similar households can face very different tax bills depending on where they live. At the same time, many councils rely heavily on central government grants to fund local services, raising questions about fairness, accountability, and financial resilience.

The project will *explore options for reforming council tax in England*, focusing on *how a move towards proportional property taxation would affect council finances across the country*. The main aim is to model how different reform scenarios would change council tax bills and overall revenue, and what this would mean for the balance between locally raised income and funding redistributed through central government grants.

The intern will work with existing administrative and public datasets to build a local authority-level analytical model. The *core analysis will simulate changes in council tax liabilities and total revenue under a range of reform options*, comparing impacts across regions and different types of local authority, with specific attention paid to differences between London and the South East and the rest of England.

Data sources will include:
• Valuation Office Agency (VOA) council tax band and property valuation data
• Publicly available regional and local authority data from ONS sources

Expected outputs will include:
• A clear, accessible technical note explaining the modelling approach, assumptions, and key findings
• Local authority–level tables and figures showing how council tax revenue and reliance on grants would change under each reform scenario
• Clean, well-documented code and data outputs suitable for reuse and extension

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PRACTICAL ARRANGEMENTS

Organisation and Team
Economy & Environment

Working Arrangement
Hybrid

Selection Method
Interviews will be held online
(Microsoft Teams)

SUPPORT AND TRAINING

- 1-1 supervisions/mentoring and shadowing colleagues 'on the job' rather than formal teaching.
- We would like the student to be part of the team for their placement and work alongside the multi-disciplinary team in Performance, Research and Intelligence - where possible we would also encourage the student to sit in on some relevant meetings, observe a council committee and perhaps a site visit some front line council services in community settings.
- If possible given the subject matter we will arrange time for the student to interact with colleagues in Crime & Community Safety, Public Health, Equality & Inclusion.

APPLICATION CRITERIA

ESSENTIAL

- Stata and/or R.
- Excel.
- Basic knowledge of modelling/microsimulations.

DESIRABLE

- Python.