

# British Property Federation – Attitudes towards property tax reform

## METHODOLOGY NOTE

ComRes surveyed 150 MPs on the ComRes parliamentary panel between 25th November – 19th December by self-completion postal questionnaire and online. Data were weighted to reflect the exact composition of the House of Commons by party and region. ComRes interviewed 51 Conservative MPs, 81 Labour MPs and 9 Liberal Democrat MPs. The small sample size among Liberal Democrats is indicative of their number of seats. ComRes is a member of the British Polling Council and abides by its rules.

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## PARLIAMENTARY PANEL SURVEY - MPs - November/December 2014

**Q1: The last council tax revaluation in England was in 1993. Which of the following statements best describes your attitude towards a potential revaluation of council tax?**

Base: All Respondents

|   | PARTY |      |      |          |       | COUNTRY  |       |                | REGION  |       |      |       | DATE OF BIRTH |           |       | MARGINALITY |            |            |      | LENGTH OF SERVICE |           |           |           |           |           |       | GENDER |         |
|---|-------|------|------|----------|-------|----------|-------|----------------|---------|-------|------|-------|---------------|-----------|-------|-------------|------------|------------|------|-------------------|-----------|-----------|-----------|-----------|-----------|-------|--------|---------|
|   | Total | Con  | Lab  | Lib Dems | Other | Eng-land | Wales | Scot-land & NI | Lon-don | South | Mids | North | Pre-1950      | 1950-1959 | 1960+ | 0.1-9.9%    | 10.0-19.9% | 20.0-29.9% | 30%+ | 1986 or before    | 1987-1991 | 1992-1996 | 1997-2000 | 2001-2004 | 2005-2009 | 2010+ | Male   | Fe-male |
| Unweighted Total  | 150   | 51   | 81   | 9        | 9     | 113      | 14    | 23             | 20      | 17    | 28   | 48    | 23            | 51        | 76    | 47          | 46         | 36         | 21   | 9                 | 6         | 15        | 20        | 20        | 24        | 56    | 116    | 34      |
| Weighted Total  | 150   | 71   | 60   | 13       | 6     | 123      | 9     | 18             | 17      | 32    | 38   | 36    | 25            | 46        | 79    | 45          | 50         | 32         | 22   | 11                | 4         | 15        | 23        | 18        | 22        | 56    | 120    | 30      |
|   | 100%  | 100% | 100% | 100%     | 100%  | 100%     | 100%  | 100%           | 100%    | 100%  | 100% | 100%  | 100%          | 100%      | 100%  | 100%        | 100%       | 100%       | 100% | 100%              | 100%      | 100%      | 100%      | 100%      | 100%      | 100%  | 100%   | 100%    |
| I agree with the need for a revaluation, during the years 2015-2020 | 80    | 26   | 42   | 8        | 4     | 62       | 6     | 12             | 10      | 6     | 20   | 26    | 14            | 27        | 39    | 26          | 26         | 16         | 11   | 7                 | 2         | 8         | 12        | 10        | 15        | 25    | 70     | 10      |
|   | 53%   | 37%  | 71%  | 59%      | 61%   | 51%      | 69%   | 65%            | 60%     | 19%   | 53%  | 72%   | 55%           | 59%       | 50%   | 58%         | 52%        | 49%        | 52%  | 64%               | 57%       | 55%       | 51%       | 55%       | 69%       | 45%   | 58%    | 35%     |
| I agree with the need for a revaluation, but at a time beyond 2020  | 32    | 19   | 10   | 2        | 1     | 27       | 2     | 3              | 3       | 9     | 11   | 5     | 4             | 8         | 20    | 10          | 8          | 8          | 6    | 2                 | 1         | 2         | 6         | 1         | 2         | 18    | 21     | 11      |
|   | 22%   | 27%  | 16%  | 16%      | 21%   | 22%      | 23%   | 16%            | 16%     | 29%   | 29%  | 12%   | 17%           | 18%       | 25%   | 22%         | 16%        | 26%        | 28%  | 21%               | 17%       | 17%       | 26%       | 5%        | 9%        | 32%   | 17%    | 38%     |
| I disagree with the need for a revaluation                          | 35    | 26   | 6    | 2        | 1     | 31       | 1     | 3              | 3       | 17    | 7    | 5     | 7             | 11        | 17    | 8           | 15         | 7          | 4    | 2                 | 1         | 4         | 5         | 5         | 5         | 12    | 28     | 7       |
|   | 23%   | 36%  | 10%  | 14%      | 18%   | 26%      | 8%    | 15%            | 16%     | 52%   | 19%  | 14%   | 28%           | 23%       | 22%   | 17%         | 30%        | 23%        | 20%  | 15%               | 27%       | 29%       | 23%       | 29%       | 22%       | 22%   | 23%    | 23%     |
| Not stated  | 3     | -    | 1    | 1        | -     | 2        | -     | 1              | 1       | -     | -    | 1     | -             | -         | 3     | 1           | 1          | 1          | -    | -                 | -         | -         | 2         | -         | 1         | 1     | 1      | 1       |
|   | 2%    | -    | 2%   | 11%      | -     | 2%       | -     | 4%             | 8%      | -     | -    | 2%    | -             | -         | 4%    | 3%          | 1%         | 2%         | -    | -                 | -         | -         | 12%       | -         | 1%        | 1%    | 1%     | 5%      |
| Net: agree  | 112   | 45   | 52   | 10       | 5     | 89       | 8     | 14             | 13      | 15    | 31   | 31    | 18            | 36        | 59    | 36          | 34         | 24         | 17   | 9                 | 3         | 11        | 18        | 11        | 18        | 43    | 90     | 22      |
|   | 75%   | 64%  | 87%  | 75%      | 82%   | 73%      | 92%   | 81%            | 76%     | 48%   | 81%  | 84%   | 72%           | 77%       | 74%   | 80%         | 68%        | 75%        | 80%  | 85%               | 73%       | 71%       | 77%       | 59%       | 78%       | 77%   | 76%    | 72%     |

## PARLIAMENTARY PANEL SURVEY - MPs - November/December 2014

### Q2: Which of the following do you believe is the better way to reform annual property taxes on high value dwellings?

Base: All Respondents

|  | PARTY |      |      |             |       | COUNTRY      |       |                      | REGION      |       |      |       | DATE OF BIRTH |               |       |              | MARGINALITY    |                |      |                      | LENGTH OF SERVICE |               |               |               |               |       |      | GENDER      |  |
|--|-------|------|------|-------------|-------|--------------|-------|----------------------|-------------|-------|------|-------|---------------|---------------|-------|--------------|----------------|----------------|------|----------------------|-------------------|---------------|---------------|---------------|---------------|-------|------|-------------|--|
|  | Total | Con  | Lab  | Lib<br>Dems | Other | Eng-<br>land | Wales | Scot<br>land<br>& NI | Lon-<br>don | South | Mids | North | Pre-<br>1950  | 1950-<br>1959 | 1960+ | 0.1-<br>9.9% | 10.0-<br>19.9% | 20.0-<br>29.9% | 30%+ | 1986<br>or<br>before | 1987-<br>1991     | 1992-<br>1996 | 1997-<br>2000 | 2001-<br>2004 | 2005-<br>2009 | 2010+ | Male | Fe-<br>male |  |
| Unweighted Total   | 150   | 51   | 81   | 9           | 9     | 113          | 14    | 23                   | 20          | 17    | 28   | 48    | 23            | 51            | 76    | 47           | 46             | 36             | 21   | 9                    | 6                 | 15            | 20            | 20            | 24            | 56    | 116  | 34          |  |
| Weighted Total   | 150   | 71   | 60   | 13          | 6     | 123          | 9     | 18                   | 17          | 32    | 38   | 36    | 25            | 46            | 79    | 45           | 50             | 32             | 22   | 11                   | 4                 | 15            | 23            | 18            | 22            | 56    | 120  | 30          |  |
|  | 100%  | 100% | 100% | 100%        | 100%  | 100%         | 100%  | 100%                 | 100%        | 100%  | 100% | 100%  | 100%          | 100%          | 100%  | 100%         | 100%           | 100%           | 100% | 100%                 | 100%              | 100%          | 100%          | 100%          | 100%          | 100%  | 100% | 100%        |  |
| By introducing a 'mansion tax' in<br>England and Wales   | 40    | 1    | 34   | 1           | 4     | 25           | 3     | 11                   | 4           | -     | 7    | 14    | 3             | 14            | 22    | 13           | 12             | 10             | 4    | 1                    | 1                 | 5             | 5             | 8             | 8             | 11    | 30   | 10          |  |
|  | 26%   | 2%   | 56%  | 11%         | 55%   | 21%          | 36%   | 61%                  | 24%         | -     | 19%  | 38%   | 13%           | 31%           | 28%   | 28%          | 23%            | 33%            | 20%  | 10%                  | 32%               | 31%           | 20%           | 45%           | 37%           | 20%   | 25%  | 32%         |  |
| By adding additional higher rate<br>council tax bands in England, as has<br>been done in Wales | 103   | 65   | 23   | 12          | 3     | 93           | 5     | 5                    | 13          | 28    | 29   | 22    | 21            | 29            | 52    | 30           | 35             | 21             | 18   | 10                   | 3                 | 10            | 16            | 10            | 13            | 41    | 83   | 20          |  |
|  | 69%   | 92%  | 39%  | 89%         | 39%   | 75%          | 55%   | 28%                  | 76%         | 88%   | 78%  | 62%   | 87%           | 64%           | 66%   | 66%          | 69%            | 65%            | 80%  | 90%                  | 68%               | 69%           | 70%           | 55%           | 57%           | 74%   | 69%  | 66%         |  |
| Not stated   | 7     | 4    | 3    | -           | *     | 5            | 1     | 2                    | -           | 4     | 1    | -     | -             | 2             | 5     | 3            | 4              | 1              | -    | -                    | -                 | -             | 2             | -             | 2             | 3     | 7    | 1           |  |
|  | 5%    | 6%   | 4%   | -           | 6%    | 4%           | 8%    | 10%                  | -           | 12%   | 3%   | -     | -             | 5%            | 6%    | 6%           | 8%             | 2%             | -    | -                    | -                 | -             | 11%           | -             | 7%            | 6%    | 6%   | 2%          |  |

### PARLIAMENTARY PANEL SURVEY - MPs - November/December 2014

**Q3: If the next Government was to raise additional funding via a revaluation / reform to council tax, or a 'mansion tax', what would be your main priority for how you would like to see that additional revenue directed?**

Base: All Respondents

|  | PARTY |      |      |             |       | COUNTRY      |       |                      | REGION      |       |      |       | DATE OF BIRTH |               |       | MARGINALITY  |                |                |      | LENGTH OF SERVICE    |               |               |               |               |               | GENDER |      |             |
|--|-------|------|------|-------------|-------|--------------|-------|----------------------|-------------|-------|------|-------|---------------|---------------|-------|--------------|----------------|----------------|------|----------------------|---------------|---------------|---------------|---------------|---------------|--------|------|-------------|
|  | Total | Con  | Lab  | Lib<br>Dems | Other | Eng-<br>land | Wales | Scot<br>land<br>& NI | Lon-<br>don | South | Mids | North | Pre-<br>1950  | 1950-<br>1959 | 1960+ | 0.1-<br>9.9% | 10.0-<br>19.9% | 20.0-<br>29.9% | 30%+ | 1986<br>or<br>before | 1987-<br>1991 | 1992-<br>1996 | 1997-<br>2000 | 2001-<br>2004 | 2005-<br>2009 | 2010+  | Male | Fe-<br>male |
| Unweighted Total                                 | 150   | 51   | 81   | 9           | 9     | 113          | 14    | 23                   | 20          | 17    | 28   | 48    | 23            | 51            | 76    | 47           | 46             | 36             | 21   | 9                    | 6             | 15            | 20            | 20            | 24            | 56     | 116  | 34          |
| Weighted Total                                   | 150   | 71   | 60   | 13          | 6     | 123          | 9     | 18                   | 17          | 32    | 38   | 36    | 25            | 46            | 79    | 45           | 50             | 32             | 22   | 11                   | 4             | 15            | 23            | 18            | 22            | 56     | 120  | 30          |
|  | 100%  | 100% | 100% | 100%        | 100%  | 100%         | 100%  | 100%                 | 100%        | 100%  | 100% | 100%  | 100%          | 100%          | 100%  | 100%         | 100%           | 100%           | 100% | 100%                 | 100%          | 100%          | 100%          | 100%          | 100%          | 100%   | 100% | 100%        |
| On NHS spending                                  | 40    | 5    | 32   | -           | 4     | 28           | 5     | 7                    | 4           | 2     | 9    | 13    | 4             | 15            | 20    | 13           | 9              | 10             | 8    | 3                    | 1             | 6             | 4             | 6             | 7             | 12     | 31   | 9           |
|  | 27%   | 7%   | 53%  | -           | 54%   | 23%          | 51%   | 40%                  | 24%         | 6%    | 24%  | 36%   | 18%           | 33%           | 25%   | 28%          | 19%            | 31%            | 36%  | 32%                  | 15%           | 42%           | 18%           | 35%           | 32%           | 21%    | 26%  | 30%         |
| On reducing deficit / debt                       | 32    | 29   | 2    | 1           | -     | 30           | 2     | -                    | 1           | 11    | 12   | 6     | 2             | 8             | 22    | 6            | 13             | 9              | 4    | -                    | *             | 4             | 5             | -             | 6             | 16     | 27   | 5           |
|  | 21%   | 41%  | 4%   | 5%          | -     | 25%          | 17%   | -                    | 6%          | 35%   | 33%  | 16%   | 7%            | 17%           | 28%   | 14%          | 27%            | 27%            | 17%  | -                    | 11%           | 28%           | 22%           | -             | 28%           | 28%    | 23%  | 16%         |
| On local authority budgets                       | 26    | 9    | 9    | 7           | *     | 24           | 1     | 1                    | 2           | 6     | 7    | 10    | 6             | 10            | 11    | 12           | 7              | 3              | 3    | -                    | 2             | 2             | 4             | 6             | 4             | 8      | 19   | 7           |
|  | 17%   | 13%  | 16%  | 54%         | 6%    | 19%          | 16%   | 4%                   | 10%         | 18%   | 18%  | 26%   | 24%           | 21%           | 14%   | 27%          | 15%            | 9%             | 15%  | -                    | 41%           | 16%           | 19%           | 31%           | 17%           | 15%    | 16%  | 24%         |
| On investment in building new affordable housing | 24    | 2    | 16   | 4           | 2     | 14           | 1     | 9                    | 6           | -     | 2    | 6     | 7             | 6             | 11    | 5            | 8              | 5              | 5    | 2                    | 1             | 2             | 5             | 3             | 4             | 6      | 17   | 7           |
|  | 16%   | 2%   | 26%  | 31%         | 33%   | 12%          | 8%    | 49%                  | 34%         | -     | 5%   | 18%   | 29%           | 13%           | 13%   | 12%          | 17%            | 15%            | 23%  | 20%                  | 32%           | 15%           | 21%           | 18%           | 18%           | 10%    | 14%  | 23%         |
| On income tax cuts                               | 18    | 18   | -    | -           | -     | 18           | -     | -                    | 3           | 8     | 6    | 2     | 6             | 4             | 9     | 4            | 6              | 6              | 2    | 5                    | -             | -             | 2             | 1             | 1             | 9      | 17   | 2           |
|  | 12%   | 26%  | -    | -           | -     | 15%          | -     | -                    | 18%         | 24%   | 16%  | 4%    | 22%           | 8%            | 11%   | 10%          | 12%            | 18%            | 9%   | 48%                  | -             | -             | 7%            | 6%            | 6%            | 16%    | 14%  | 6%          |
| Other  | 7     | 5    | -    | 1           | *     | 6            | -     | *                    | 1           | 4     | 1    | -     | -             | 2             | 5     | 5            | 2              | -              | -    | -                    | -             | -             | 3             | -             | -             | 4      | 6    | *           |
|  | 4%    | 7%   | -    | 11%         | 6%    | 5%           | -     | 2%                   | 8%          | 12%   | 3%   | -     | -             | 4%            | 6%    | 10%          | 4%             | -              | -    | -                    | -             | -             | 13%           | -             | -             | 6%     | 5%   | 1%          |
| Not stated                                       | 3     | 3    | 1    | -           | -     | 2            | 1     | 1                    | -           | 2     | -    | -     | -             | 2             | 1     | -            | 3              | -              | -    | -                    | -             | -             | -             | 2             | -             | 1      | 3    | -           |
|  | 2%    | 4%   | 1%   | -           | -     | 2%           | 8%    | 4%                   | -           | 6%    | -    | -     | -             | 4%            | 2%    | -            | 7%             | -              | -    | -                    | -             | -             | -             | 11%           | -             | 3%     | 3%   | -           |

### PARLIAMENTARY PANEL SURVEY - MPs - November/December 2014

#### Q4: Which tier of Government do you think should derive the revenue raised by a 'mansion tax', or equivalent, if introduced by a future Government?

Base: All Respondents

|                     | PARTY |      |      |             |       | COUNTRY      |       |                      | REGION      |       |      |       | DATE OF BIRTH |               |       |              | MARGINALITY    |                |      |                      | LENGTH OF SERVICE |               |               |               |               |       |      | GENDER      |  |
|---------------------|-------|------|------|-------------|-------|--------------|-------|----------------------|-------------|-------|------|-------|---------------|---------------|-------|--------------|----------------|----------------|------|----------------------|-------------------|---------------|---------------|---------------|---------------|-------|------|-------------|--|
|                     | Total | Con  | Lab  | Lib<br>Dems | Other | Eng-<br>land | Wales | Scot<br>land<br>& NI | Lon-<br>don | South | Mids | North | Pre-<br>1950  | 1950-<br>1959 | 1960+ | 0.1-<br>9.9% | 10.0-<br>19.9% | 20.0-<br>29.9% | 30%+ | 1986<br>or<br>before | 1987-<br>1991     | 1992-<br>1996 | 1997-<br>2000 | 2001-<br>2004 | 2005-<br>2009 | 2010+ | Male | Fe-<br>male |  |
| Unweighted Total    | 150   | 51   | 81   | 9           | 9     | 113          | 14    | 23                   | 20          | 17    | 28   | 48    | 23            | 51            | 76    | 47           | 46             | 36             | 21   | 9                    | 6                 | 15            | 20            | 20            | 24            | 56    | 116  | 34          |  |
| Weighted Total      | 150   | 71   | 60   | 13          | 6     | 123          | 9     | 18                   | 17          | 32    | 38   | 36    | 25            | 46            | 79    | 45           | 50             | 32             | 22   | 11                   | 4                 | 15            | 23            | 18            | 22            | 56    | 120  | 30          |  |
|                     | 100%  | 100% | 100% | 100%        | 100%  | 100%         | 100%  | 100%                 | 100%        | 100%  | 100% | 100%  | 100%          | 100%          | 100%  | 100%         | 100%           | 100%           | 100% | 100%                 | 100%              | 100%          | 100%          | 100%          | 100%          | 100%  | 100% | 100%        |  |
| Local Government    | 77    | 28   | 32   | 13          | 5     | 62           | 3     | 13                   | 12          | 13    | 20   | 17    | 17            | 22            | 39    | 26           | 26             | 12             | 13   | 8                    | 2                 | 7             | 12            | 11            | 8             | 30    | 61   | 16          |  |
|                     | 52%   | 40%  | 54%  | 95%         | 73%   | 50%          | 28%   | 72%                  | 70%         | 42%   | 53%  | 47%   | 68%           | 47%           | 49%   | 57%          | 53%            | 38%            | 59%  | 71%                  | 48%               | 46%           | 50%           | 60%           | 36%           | 54%   | 51%  | 54%         |  |
| National Government | 63    | 33   | 27   | 1           | 2     | 52           | 6     | 4                    | 5           | 11    | 17   | 19    | 8             | 19            | 36    | 16           | 18             | 20             | 9    | 3                    | 2                 | 8             | 8             | 5             | 14            | 21    | 49   | 14          |  |
|                     | 42%   | 47%  | 45%  | 5%          | 27%   | 43%          | 64%   | 24%                  | 30%         | 35%   | 44%  | 53%   | 32%           | 41%           | 45%   | 35%          | 35%            | 62%            | 41%  | 29%                  | 52%               | 54%           | 35%           | 29%           | 64%           | 38%   | 41%  | 46%         |  |
| Not stated          | 10    | 9    | 1    | -           | -     | 9            | 1     | 1                    | -           | 7     | 1    | -     | -             | 5             | 5     | 4            | 6              | -              | -    | -                    | -                 | -             | 4             | 2             | -             | 5     | 10   | -           |  |
|                     | 7%    | 13%  | 1%   | -           | -     | 7%           | 8%    | 4%                   | -           | 23%   | 3%   | -     | -             | 12%           | 6%    | 9%           | 12%            | -              | -    | -                    | -                 | -             | 15%           | 11%           | -             | 8%    | 8%   | -           |  |